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STATUTORY INSTRUMENTS

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**1992 No. 2655**

**INCOME TAX**

**The International Organisations  
(Miscellaneous Exemptions) Order 1992**

*Made - - - - 27th October 1992*

The Treasury, in exercise of the powers conferred on them by section 582A(1) of the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Order:

1. This Order may be cited as the International Organisations (Miscellaneous Exemptions) Order 1992.
2. The following international organisations are designated for the purposes of subsections (2) to (6) of section 582A of the Income and Corporation Taxes Act 1988 —
  - Asian Development Bank
  - International Bank for Reconstruction and Development
  - International Development Association
  - Multilateral Investment Guarantee Agency.
3. The following international organisations are designated for the purposes of subsections (3) and (5) of section 582A of the Income and Corporation Taxes Act 1988 —
  - African Development Bank.
  - European Investment Bank.
  - Inter-American Development Bank.

27th October 1992

*Tim Wood*  
*Tim Boswell*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1988 c. 1; section 582A was inserted by section 118(1) of the Finance Act 1991 (c. 31).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order, made pursuant to section 582A(1) of the Income and Corporation Taxes Act 1988, enables certain payments made by or on behalf of the international organisations mentioned in articles 2 and 3 to be made without the obligation on the part of the payer to deduct or account for tax in respect of the payment. The payments in question are those referred to in certain subsections of section 582A, and comprise certain annuities and other annual payments, certain payments to sub-contractors and certain payments of rents, royalties, dividends and interest.