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STATUTORY INSTRUMENTS

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**1992 No. 2915**

**INCOME TAX**

**The Income Tax (Building Societies) (Dividends and Interest) (Amendment No. 2) Regulations 1992**

*Made* - - - - *19th November 1992*  
*Laid before the House of*  
*Commons* - - - - *23rd November 1992*  
*Coming into force* - - *14th December 1992*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 477A(1) and (2) of the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Regulations:

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<sup>(1)</sup> 1988 c. 1; section 477A was inserted by paragraph 4 of Schedule 5 to the Finance Act 1990 (c. 29) and amended by section 52(2) and (3) of, and paragraph 2 of Schedule 11 to, the Finance Act 1991 (c. 31), and paragraph 3 of Schedule 8 to the Finance (No. 2) Act 1992 (c. 48).