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STATUTORY INSTRUMENTS

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**1992 No. 2915**

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

**Amendments to the principal Regulations**

5. In regulation 11—
- (a) in paragraph (2A)(1)—
    - (i) the words “Subject to paragraph (2B),” shall be inserted before the words “a building society”;
    - (ii) for “sub-paragraphs (d) to (f) or (k)” there shall be substituted “sub-paragraphs (d), (f), (g), (k) or (r)”;
  - (b) after paragraph (2A) there shall be inserted—
    - “(2B) Paragraph (2A) shall not apply to—
      - (a) a payment of interest made to a building society on a loan made by a building society, or
      - (b) a payment of interest made to a company in relation to which an election under sub-paragraph (g) of paragraph (1) of regulation 4 was in force immediately before 14th December 1992 and remains in force at the time of the payment.”.