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STATUTORY INSTRUMENTS

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**1994 No. 295**

**INCOME TAX**

**The Income Tax (Deposit-takers) (Interest Payments) (Amendment) Regulations 1994**

*Made* - - - - *10th February 1994*  
*Laid before the House of*  
*Commons* - - - - *11th February 1994*  
*Coming into force* - - *4th March 1994*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 480B of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Deposit-takers) (Interest Payments) (Amendment) Regulations 1994 and shall come into force on 4th March 1994.

2. In regulation 5 of the Income Tax (Deposit-takers) (Interest Payments) Regulations 1990(2)—

(a) in paragraph (b) after sub-paragraph (vi) there shall be added

“or

(vii) a person appointed by the Secretary of State under paragraph (1) of regulation 33 of the Social Security (Claims and Payments) Regulations 1987(3), whose appointment has not been revoked or terminated, or who has not resigned his office, pursuant to paragraph (2) of that regulation;”;

(b) in paragraph (d) for “or (iv)” in sub-paragraph

(i) there shall be substituted “, (iv), (v), (vi) or (vii)”.

*L. J. H. Beighton*  
*C. W. Corlett*

10th February 1994

Two of the Commissioners of Inland Revenue

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(1) 1988 c. 1; section 480B was inserted by paragraph 7 of Schedule 5 to the Finance Act 1990 (c. 29).  
(2) S.I.1990/2232, amended by S.I. 1992/13.  
(3) S.I. 1987/1968.

**Status:** This is the original version (as it was originally made).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 Regulations)*

These Regulations amend the Income Tax (Deposit-takers) (Interest Payments) Regulations 1990 ([S. I.1990/2232](#)). They extend the categories of persons who can give certificates of non-liability to tax under the 1990 Regulations to persons appointed by the Department of Social Security to receive social security benefits on behalf of persons who are for the time being unable to act. They also make a consequential amendment to the provision in the Regulations which specifies the time within which certificates of non-liability to tax are to be given.