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STATUTORY INSTRUMENTS

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**1999 No. 2538**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The Taxes (Interest Rate) (Amendment No. 3) Regulations 1999

*Made - - - - 9th September 1999*  
*Laid before the House of*  
*Commons - - 9th September 1999*  
*Coming into force 1st October 1999*

THE TAXES (INTEREST RATE)  
(AMENDMENT NO. 3) REGULATIONS 1999

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. In regulation 3AA(1) sub-paragraph (e) shall be omitted.
5. In regulation 3AB(1)— (a) the word “and” immediately following sub-paragraph...  
Signature  
Explanatory Note