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STATUTORY INSTRUMENTS

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**2001 No. 3860**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The Taxes (Interest Rate) (Amendment No. 3) Regulations 2001

*Made - - - - 3rd December 2001*  
*Laid before the House of*  
*Commons - - 3rd December 2001*  
*Coming into force 6th January 2002*

THE TAXES (INTEREST RATE)  
(AMENDMENT NO. 3) REGULATIONS 2001

1. These Regulations may be cited as the Taxes (Interest Rate)...
2. In regulation 5(1) of the Taxes (Interest Rate) Regulations 1989—...  
Signature  
Explanatory Note