## STATUTORY INSTRUMENTS

## 2009 No. 2032

## REVENUE AND CUSTOMS

The Taxes and Duties (Interest Rate) (Amendment) Regulations 2009

Made - - - - 21st July 2009
Laid before the House of
Commons - - - 22nd July 2009

Coming into force - - 12th August 2009

The Treasury make the following Regulations in exercise of the powers conferred by section 178(1) to (3) of the Finance Act 1989(1) and section 197 of the Finance Act 1996(2).

<sup>(1) 1989</sup> c. 26; section 178(2) has been amended by section 17(10) of the Social Security Act 1990 (c. 27), section 118(8) of the Finance Act 1990 (c. 29), section 14(5) of the Ports Act 1991 (c. 52), section 4 of, and paragraph 107 of Schedule 2 to, the Social Security (Consequential Provisions) Act 1992 (c. 6), paragraph 19(4) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12), sections 196 and 199 of, and paragraph 44 of Schedule 19 to, the Finance Act 1994 (c. 9), paragraph 30 of Schedule 7, paragraph 13 of Schedule 18 and Part 5(2) and (8) of Schedule 41 to the Finance Act 1996 (c. 8), paragraph 1(3) of Schedule 4 to the Finance Act 1998 (c. 36), paragraph 10(2) of Schedule 2 and paragraph 8(1) of Schedule 4 to the Tax Credits Act 1999 (c. 10), sections 109(2) and (4) and 110(8) and (9) to the Finance Act 1999 (c. 16), Part 2(17) of Schedule 40 to the Finance Act 2000 (c. 17), sections 135 and 136(2) of, and Schedule 13 to, the Land Registration Act 2002 (c. 9), paragraph 8(1) of Schedule 1 to the Employment Act 2002 (c. 22), paragraphs 156 and 162 of Schedule 8 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), paragraph 4 of Schedule 18 to the Finance Act 2003 (c. 14) and section 105 of the Finance Act 2009 (c. 10).

<sup>(2) 1996</sup> c. 8; section 197 was amended by paragraph 21 of Schedule 5 to the Finance Act 1997 (c. 16), section 130(3) of, and Part 6 of Schedule 5 to, the Finance Act 1999, paragraph 6 of Schedule 7 to the Finance Act 2000, section 49(2) of, and paragraph 18 of Schedule 3 to, the Finance Act 2001 (c. 9) and section 132(2) of the Finance Act 2002 (c. 23).