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STATUTORY INSTRUMENTS

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**1970 No. 488**

**INCOME TAX**

**The Double Taxation Relief (Taxes On  
Income) (General) Regulations 1970**

*Made* - - - - - *24th March 1970*

*Coming into Operation* *6th April 1970*

**THE DOUBLE TAXATION RELIEF (TAXES ON  
INCOME) (GENERAL) REGULATIONS 1970**

1. (1) These Regulations may be cited as the Double Taxation...
2. (1) The following provisions of these Regulations shall have effect...
3. Where a notice given under Regulation 2(2) directs the United...
4. (1) Where but for a notice given under Regulation 2(2)...
5. The United Kingdom payer shall not, in respect of any...
6. Where in compliance with a notice given under Regulation 2(2)...
7. Where, but for a notice given under Regulation 2(2), a...
8. Any notice given under Regulation 2(2) may be expressed to...
9. If it is discovered after a notice has been given...
10. A notice may be given under Regulation 2(2) where income...
11. Regulations 2(2) and 8 shall not apply to payments in...

Signature

Explanatory Note