
STATUTORY INSTRUMENTS

1988 No. 88

INCOME TAX

**The Double Taxation Relief (Taxes on Income)
(Foreign Loan Interest) Regulations 1988**

Made - - - - 22nd January 1988
*Laid before the House of
Commons* - - 29th January 1988
Coming into force 29th February 1988

**THE DOUBLE TAXATION RELIEF (TAXES ON INCOME)
(FOREIGN LOAN INTEREST) REGULATIONS 1988**

1. Citation and commencement
 2. Interpretation
 3. Determination of just and reasonable sums attributable to the financing of loans — matters to be taken into account
 4. Determination of interbank bid rates of interest
 5. Definition of interest period
 6. Application of these Regulations
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Explanatory Note