STATUTORY INSTRUMENTS

1990 No. 2361

INCOME TAX

The Tax-exempt Special Savings Account Regulations 1990

Made - - - 28th November 1990

Laid before the House of

Commons - - 28th November 1990 Coming into force 19th December 1990

THE TAX-EXEMPT SPECIAL SAVINGS ACCOUNT REGULATIONS 1990

- 1. Citation and commencement
- 2. Interpretation
- 3. Introductory
- 4. Additional condition as to transferability
- 5. Notification by society or institution of intention to operate accounts
- 6. Conditions for application for an account to be opened
- 7. Transfer of accounts
- 8. Prohibition notices
- 9. Appeals against prohibition notices
- 10. Society or institution ceasing to act
- 11. Society or institution ceasing to be entitled to operate accounts
- 12. Return of aggregate information by society or institution
- 13. Return of individual information by society or institution
- 14. Records to be kept by society or institution
- 15. Information to be provided to the Board
- 16. Inspection of records by officer of the Board Signature

Explanatory Note