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STATUTORY INSTRUMENTS

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**1991 No. 2070**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The Taxes (Interest Rate) (Amendment No. 5) Regulations 1991

*Made - - - - 12th September 1991*  
*Laid before the House of*  
*Commons - - 13th September 1991*  
*Coming into force 6th October 1991*

THE TAXES (INTEREST RATE)  
(AMENDMENT NO. 5) REGULATIONS 1991

1. Citation and commencement
  2. Amendments to the Taxes (Interest Rate) Regulations 1989
- Signature  
Explanatory Note