STATUTORY INSTRUMENTS

1995 No. 3224

INCOME TAX

The Gilt-edged Securities (Periodic Accounting for Tax on Interest) Regulations 1995

Made - - - - 11th December 1995
Laid before the House of
Commons - - 11th December 1995
Coming into force 2nd January 1996

THE GILT-EDGED SECURITIES (PERIODIC ACCOUNTING FOR TAX ON INTEREST) REGULATIONS 1995

- 1. Citation and commencement
- 2. Interpretation
- 3. Relevant companies
- 4. Requirement to make returns
- 5. Return periods and due date for returns
- 6. Amounts to be shown on returns made by resident companies
- 7. Amounts to be shown on returns made by non-resident companies
- 8. Amounts of excess gilt interest and aggregate amount of excess gilt interest received
- 9. Tax for which relevant company accountable
- 10. Set off of tax against tax payable in accordance with Schedule 16
- 11. Set off against tax for previous return periods
- 12. Carry forward of tax on excess gilt interest paid
- 13. Payments on account and special returns—relevant companies other than building societies
- 14. Payments on account and special returns—relevant companies which are building societies
- 15. Consequences of set off
- 16. Payment of tax
- 17. Collection proceedings following claims
- 18. Assessments and due date of tax
- 19. Interest payable on amounts of tax unpaid
- 20. Interest payable where payment on account excessive
- 21. Saving Signature

Document Generated: 2023-05-06

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Explanatory Note