STATUTORY INSTRUMENTS

1996 No. 1181

INCOME TAX

The Gilt-edged Securities (Periodic Accounting for Tax on Interest) (Amendment No. 2) Regulations 1996

Made - - - 29th April 1996

Laid before the House of

Commons - - 30th April 1996

Coming into force 21st May 1996

THE GILT-EDGED SECURITIES (PERIODIC ACCOUNTING FOR TAX ON INTEREST) (AMENDMENT NO. 2) REGULATIONS 1996

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Amendments to the principal Regulations
- 4. In regulation 9(2) for the words "Where the basic rate"...
- 5. After regulation 9(2) there shall be inserted the following paragraph—...
- 6. In regulations 13(2), 13(7), 14(2), 14(7) and 14(12) for the... Signature Explanatory Note