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STATUTORY INSTRUMENTS

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**1997 No. 992**

**INCOME TAX**

**The Manufactured Interest (Tax) Regulations 1997**

<i>Made</i> - - - -	<i>20th March 1997</i>
<i>Laid before the House of Commons</i> - -	<i>20th March 1997</i>
<i>Coming into force</i>	<i>1st July 1997</i>

**THE MANUFACTURED INTEREST (TAX) REGULATIONS 1997**

1. Citation and commencement
  2. Interpretation
  3. Application of the Tax Acts to manufactured interest on which recipients are accountable for tax
  4. Liability for tax where the manufacturer receives the interest of which the manufactured interest is representative
- Signature  
Explanatory Note