
STATUTORY INSTRUMENTS

1999 No. 3330

INCOME TAX

The Double Taxation Relief (Taxes on Income)
(Foreign Interest and Dividends) Regulations 1999

Made - - - - 13th December 1999
Laid before the House of
Commons - - 13th December 1999
Coming into force 3rd January 2000

THE DOUBLE TAXATION RELIEF (TAXES ON INCOME)
(FOREIGN INTEREST AND DIVIDENDS) REGULATIONS 1999

1. Citation and commencement
 2. Interpretation
 3. Determination of the sum which it is just and reasonable to attribute to the earning of foreign interest or foreign dividends — matters to be taken into account
 4. Determination of interbank bid rates of interest
 5. Revocation
- Signature
Explanatory Note