
STATUTORY INSTRUMENTS

2008 No. 2682

INCOME TAX

The Income Tax (Deposit-takers and Building Societies) (Interest Payments) Regulations 2008

Made - - - - *9th October 2008*
Laid before the House of
Commons - - *10th October 2008*
Coming into force *31st October 2008*

THE INCOME TAX (DEPOSIT-TAKERS AND BUILDING SOCIETIES) (INTEREST PAYMENTS) REGULATIONS 2008

PART 1

1. Citation, commencement and effect
2. Interpretation
3. Scope of these Regulations

PART 2

4. Gross payments
5. Certificate of non-liability to tax
6. Prescribed persons
7. Supply within prescribed time limit
8. Prescribed form of a certificate
9. Prescribed contents of a certificate
10. Notification of liability to income tax in accordance with regulation 9(5)
11. Certificate ceasing to be valid
12. Notice of deduction
13. Joint accounts

PART 3

14. Prescribed form of a declaration

Status: This is the original version (as it was originally made).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

PART 4

15. Information to be provided to an officer – (relevant investments)
16. Information to be provided to an officer – (investments which are not relevant investments)
17. Inspection of records
18. Use of information

PART 5

19. Continuity of certificates and declarations of non-UK residence following transfer of business
20. Consequential amendments, savings and revocation
Signature

SCHEDULE 1 — CONSEQUENTIAL AMENDMENTS

SCHEDULE 2 — TRANSITIONAL PROVISIONS AND SAVINGS

PART 1 — GENERAL PROVISIONS

PART 2 — SPECIFIC PROVISIONS

SCHEDULE 3 — REVOCATIONS

Explanatory Note