
STATUTORY INSTRUMENTS

1989 No. 1297

INCOME TAX INHERITANCE TAX TAXES

The Taxes (Interest Rate) Regulations 1989

<i>Made</i>	- - - -	<i>27th July 1989</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>28th July 1989</i>
<i>Coming into force</i>	- -	<i>18th August 1989</i>

The Treasury, in exercise of the powers conferred on them by section 178 of the Finance Act 1989⁽¹⁾, hereby make the following Regulations:

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Taxes (Interest Rate) Regulations 1989. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2(1)(a) word omitted by S.I. 2009/2032 reg. 3(2)(b)
- reg. 2(1)(a) word substituted by S.I. 2009/2032 reg. 3(2)(a)
- reg. 2(2)(i)-(iii) and word substituted for words by S.I. 1998/3176 reg. 4
- reg. 2A inserted by S.I. 2008/3234 reg. 2(3)
- reg. 2A omitted by S.I. 2009/2032 reg. 4
- reg. 3-3AB substituted for reg. 3 by S.I. 1996/3187 reg. 2
- reg. 3(1)(h) and word inserted by S.I. 1993/758 reg. 2(b)
- reg. 3(1)(aa)(ab) inserted by S.I. 1998/310 reg. 2
- reg. 3(1)(aa) omitted by S.I. 2011/702 art. 16
- reg. 3(1)(ba) inserted by S.I. 2001/254 reg. 2
- reg. 3A3B inserted by S.I. 1993/2212 reg. 2
- reg. 003A(1) words inserted by S.I. 1998/3176 reg. 5
- reg. 3A(2) words omitted by S.I. 2009/2032 reg. 8(2)
- reg. 3A(3) substituted by S.I. 2009/2032 reg. 8(3)
- reg. 3B words inserted by S.I. 1998/3176 reg. 7
- reg. 3B(2) words substituted by S.I. 2009/2032 reg. 9(2)
- reg. 3B(3) substituted by S.I. 2009/2032 reg. 9(3)
- reg. 3AA(1) words inserted by S.I. 1999/2637 reg. 3
- reg. 3AA(1) words substituted by S.I. 2001/204 reg. 4(b)
- reg. 3AA(1)(c) words omitted by S.I. 2009/2032 reg. 5(2)(a)
- reg. 3AA(1)(d) omitted by S.I. 2009/2032 reg. 5(2)(b)
- reg. 3AA(1)(e) omitted by S.I. 1999/2538 reg. 4
- reg. 3AA(1)(f) omitted by S.I. 2009/2032 reg. 5(2)(b)
- reg. 3AA(1)(aa) inserted by S.I. 2001/204 reg. 4(a)
- reg. 3AA(2) words omitted by S.I. 2009/2032 reg. 5(3)
- reg. 3AA(3) substituted by S.I. 2009/2032 reg. 5(4)
- reg. 3AB(1) word omitted by S.I. 1999/2538 reg. 5(a)
- reg. 3AB(1)(d)(e) and word inserted by S.I. 1999/2538 reg. 5(b)
- reg. 3AB(1)(d) word omitted by S.I. 2005/2462 reg. 4(2)
- reg. 3AB(1)(e) word inserted by S.I. 2005/2462 reg. 4(3)
- reg. 3AB(1)(f) inserted by S.I. 2005/2462 reg. 4(4)
- reg. 3AB(2) words substituted by S.I. 2009/2032 reg. 7(2)
- reg. 3AB(3) substituted by S.I. 2009/2032 reg. 7(3)
- reg. 3AC inserted by S.I. 1999/2637 reg. 4
- reg. 3BA3BB inserted by S.I. 1998/3176 reg. 8
- reg. 3BA(2) words substituted by S.I. 2009/2032 reg. 10(2)
- reg. 3BB words substituted by S.I. 2009/2032 reg. 11(2)
- reg. 3BB(1) words inserted by S.I. 1999/1928 reg. 3(a)
- reg. 3BB(1) words inserted by S.I. 1999/1928 reg. 3(b)
- reg. 3ZA3ZB inserted by S.I. 1998/3176 reg. 6
- reg. 3ZA(4) formula substituted by S.I. 2000/893 reg. 2(1)
- reg. 3ZC-3ZE inserted by S.I. 2020/995 reg. 2(3)
- reg. 3AAA inserted by S.I. 2009/2032 reg. 6
- reg. 4(1)(g) inserted by S.I. 2009/2032 reg. 12(2)(b)
- reg. 4A inserted by S.I. 2009/2032 reg. 13

– reg. 5A inserted by [2019 c. 1 s. 88\(4\)\(b\)](#)