
STATUTORY INSTRUMENTS

1992 No. 1346

The Finance Act 1991, section 58,
(Commencement No. 2) Regulations 1992

3. The provisions referred to in this regulation are—
- (a) the insertion by subsection (1) of that section of section 736A of the Income and Corporation Taxes Act 1988⁽¹⁾ after section 736 of that Act,
 - (b) the insertion by subsection (2) of that section and paragraph 1 of Schedule 13 to the Finance Act 1991 of Schedule 23A to the Income and Corporation Taxes Act 1988 after Schedule 23 to that Act, and
 - (c) the amendments made by subsection (2) of that section and paragraph 3 of Schedule 13 to the Finance Act 1991 to section 737 of the Income and Corporation Taxes Act 1988⁽²⁾.

⁽¹⁾ 1988 c. 1.

⁽²⁾ Section 737 was previously amended by section 123 of, and Part V of Schedule 19 to, the Finance Act 1991.