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STATUTORY INSTRUMENTS

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**1993 No. 3171**

**INCOME TAX**

**INHERITANCE TAX**

**TAXES**

The Taxes (Interest Rate) (Amendment No. 4) Regulations 1993

*Made* - - - - 16th December 1993  
*Laid before the House of*  
*Commons* - - - - 16th December 1993  
*Coming into force* - - 6th January 1994

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

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<sup>(1)</sup> 1989 c. 26.