STATUTORY INSTRUMENTS

1995 No. 3239

INCOME TAX

The Tax-exempt Special Savings Account (Relevant European Institutions) Regulations 1995

Made - - - - 12th December 1995 Laid before the House of Commons - - 12th December 1995

Coming into force 2nd January 1996

THE TAX-EXEMPT SPECIAL SAVINGS ACCOUNT (RELEVANT EUROPEAN INSTITUTIONS) REGULATIONS 1995

PART I

GENERAL

- 1. Citation and commencement
- 2. Interpretation

PART II

TAX REPRESENTATIVES

- 3. Accounts held with relevant European institutions
- 4. Prescribed duties of tax representatives
- 5. Termination of appointment
- 6. Powers and liabilities of tax representative
- 7. Effect of section 326B(3) of the Taxes Act

PART III

AMENDMENTS TO THE PRINCIPAL REGULATIONS

- 8. In regulation 2(1)—(a) after the definition of "the Board"...
- 9. In regulation 5— (a) in paragraph (1) after the words...
- 10. In regulation 11— (a) in paragraph (a) for the words...
- 11. In regulation 16 after the word "inspection" there shall be... Signature Explanatory Note