
STATUTORY INSTRUMENTS

1997 No. 2707

INCOME TAX

INHERITANCE TAX

TAXES

The Taxes (Interest Rate) (Amendment No. 2) Regulations 1997

Made - - - - 17th November 1997
Laid before the House of
Commons - - - - 18th November 1997
Coming into force - - 9th December 1997

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

(1) 1989 c. 26; section 178 was amended by paragraph 107 of Schedule 2 to the Social Security (Consequential Provisions) Act 1992 (c. 6), paragraph 19(4) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12), paragraph 5 of Schedule 11 to the Finance (No. 2) Act 1992 (c. 48), paragraph 44 of Schedule 19 to the Finance Act 1994 (c. 9), and by paragraph 30 of Schedule 7, paragraph 13 of Schedule 18, paragraph 8 of Schedule 29 and Part V(2) and (8) of Schedule 41, to the Finance Act 1996 (c. 8).