
STATUTORY INSTRUMENTS

1999 No. 1928

The Taxes (Interest Rate) (Amendment No. 2) Regulations 1999

- 3.** In regulation 3BB(1) of the principal Regulations⁽¹⁾—
- (a) after the words “being an amount paid” there shall be inserted the words “, or which remains overpaid,”;
 - (b) after the words “paragraph (2)” there shall be inserted the words “and on and after that day”.

⁽¹⁾ Regulation 3BB was inserted by regulation 8 of S.I. [1998/3176](#).