
STATUTORY INSTRUMENTS

1999 No. 2538

**INCOME TAX
INHERITANCE TAX
TAXES**

The Taxes (Interest Rate) (Amendment No. 3) Regulations 1999

Made - - - - 9th September 1999
Laid before the House of
Commons - - - - 9th September 1999
Coming into force - - 1st October 1999

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. Relevant amendments to section 178 were made by sections 109(2) and 110(9) of the Finance Act 1999 (c. 16).