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STATUTORY INSTRUMENTS

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**1999 No. 2538**

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

**Amendments to the principal Regulations**

3. In regulation 3(1)(1)—
- (a) the word “and” immediately following sub-paragraph (b) shall be omitted;
  - (b) after sub-paragraph (c) there shall be inserted  
“and
  - (d) section 15A of the Stamp Act 1891(2),”.

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(1) Regulations 3 to 3AB were substituted for regulation 3 by S.I.1996/3187, regulation 2, and regulation 3(1) as substituted was amended by S.I. 1997/2707, regulation 2, and S.I. 1998/310, regulation 2.

(2) 1891 c. 39. Sections 15, 15A and 15B were substituted for section 15 by section 109(1) of the Finance Act 1999.