
STATUTORY INSTRUMENTS

1999 No. 2538

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

Amendments to the principal Regulations

5. In regulation 3AB(1)—
- (a) the word “and” immediately following sub-paragraph (b) shall be omitted;
 - (b) after sub-paragraph (c) there shall be inserted—
 - “(d) section 92 of the Finance Act 1986⁽¹⁾, and
 - (e) section 110 of the Finance Act 1999,”.

⁽¹⁾ 1986 c. 41. Section 92 was amended by paragraph 7 of Schedule 7 to the Finance Act 1987 (c. 16), sections 179(1)(f) and 180(5) of, and Part X of Schedule 17 to, the Finance Act 1989, sections 188(4) and 192(3) to (5) of the Finance Act 1996 (c. 8), and section 106(8) of the Finance Act 1997 (c. 16). Section 92, together with the remainder of Part IV of the Finance Act 1986, was repealed by sections 110 and 111(1) of, and Part VII of Schedule 19 to, the Finance Act 1990 (c. 29) with effect from a day to be appointed.