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STATUTORY INSTRUMENTS

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**2000 No. 893**

**The Taxes (Interest Rate) (Amendment) Regulations 2000**

**2.—(1)** In regulation 3ZA(4) of the Taxes (Interest Rate) Regulations 1989<sup>(1)</sup> for “RR+2” substitute “RR+1”.

(2) Paragraph (1) has effect on and after 20th April 2000 in relation to interest running from before that day as well as interest running from, or from after, that day.

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<sup>(1)</sup> S.I. 1989/1297; regulation 3ZA was inserted by S.I. 1998/3176, regulation 6.