
STATUTORY INSTRUMENTS

2005 No. 2462

The Taxes (Interest Rate) (Amendment) Regulations 2005

Amendment of the Taxes (Interest Rate) Regulations 1989

- 4.—(1) Amend regulation 3AB(1)(1) as follows.
- (2) At the end of sub-paragraph (d) omit “and”(2).
- (3) At the end of sub-paragraph (e) add “; and”.
- (4) After that sub-paragraph add—
 - “(f) section 89 of the Finance Act 2003.”.

(1) Regulation 3AB was substituted by regulation 2 of S.I.1996/3187 and amended by regulation 5 of S.I. 1999/2538.
(2) Sub-paragraphs (d) and (e) were inserted by regulation 5(b) of S.I. 1999/2538.