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STATUTORY INSTRUMENTS

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**2005 No. 2899**

The Exemption From Income Tax For Certain Interest and Royalty Payments (Amendment to Section 97(1) of the Finance Act 2004 and Section 757(2) of the Income Tax (Trading and Other Income) Act 2005) Order 2005

**Amendment to section 97(1) of the Finance Act 2004**

2. In section 97(1) of the Finance Act 2004 after “member States” insert “, as amended by Council Directives [2004/66/EC\(1\)](#) and [2004/76/EC\(2\)](#)”.

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(1) OJ L168, 1.5.2004, p. 35.

(2) OJ L157, 30.4.2004, p. 106.