STATUTORY INSTRUMENTS

2007 No. 2488

INCOME TAX CORPORATION TAX

The Manufactured Interest (Tax) Regulations 2007

Made	30th August 2007
Laid before the House of Commons	31st August 2007
Coming into force	1st October 2007

THE MANUFACTURED INTEREST (TAX) REGULATIONS 2007

- 1. Citation, commencement and interpretation
- 2. Liability for tax where the interest manufacturer receives the interest of which the manufactured interest is representative
- Revocation of the Manufactured Interest (Tax) Regulations 1997 Signature Explanatory Note