
STATUTORY INSTRUMENTS

2011 No. 22

**The Dormant Bank and Building Society
Accounts (Tax) Regulations 2011**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Dormant Bank and Building Society Accounts (Tax) Regulations 2011 and shall come into force on 1st February 2011.

(2) Regulations 2 to 4 have effect in relation to notices under section 17(1)(1) of the Taxes Management Act 1970 served on or after 1st February 2011.

(3) Regulations 5 to 7 have effect in relation to interest paid or credited on or after 1st February 2011.

(4) Regulation 8 has effect in relation to interest arising on or after 1st February 2011.

(1) Amended by section 92 of the Finance Act 1990 (c. 29), paragraph 11 of Schedule 37 to the Finance Act 1996 (c. 8), section 123 of the Finance Act 1998 (c. 36) and paragraph 247 of Schedule 1 to the Income Tax Act 2007 (c. 3).