
STATUTORY INSTRUMENTS

2020 No. 995

DIGITAL SERVICES TAX

The Taxes (Interest Rate) (Amendment No. 2) Regulations 2020

Made - - - - - *15th September 2020*
Laid before House of Commons
- - - - - *16th September 2020*
Coming into force - - - *14th October 2020*

The Treasury make the following Regulations in exercise of the powers conferred by section 178(1), (2)(w) and (3) of the Finance Act 1989⁽¹⁾.

(1) 1989 c.26; paragraph (w) of section 178(2) was inserted by paragraph 2 of Schedule 10 to the Finance Act 2020 (c.14) and section 178(3)(f) was amended by s.88(2)(b) of the Finance Act 2019 (c.1).