Status:	This is the	original ve	rsion (as i	t was or	iginally made).	This
item of	legislation	is currently	only avai	ilable in	its original for	nat.

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).