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STATUTORY INSTRUMENTS

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**1992 No. 11**

**INCOME TAX**

**The Income Tax (Building Societies) (Dividends  
and Interest) (Amendment) Regulations 1992**

<i>Made</i>	- - - -	<i>8th January 1992</i>
<i>Laid before the House of Commons</i>	- -	<i>9th January 1992</i>
<i>Coming into force</i>		<i>30th January 1992</i>

**THE INCOME TAX (BUILDING SOCIETIES) (DIVIDENDS  
AND INTEREST) (AMENDMENT) REGULATIONS 1992**

1. Citation and commencement
  2. Interpretation
  3. Amendments to the principal Regulations
  4. In regulation 3 for paragraph (2) there shall be substituted—...
  5. In regulation 4(1)— (a) sub-paragraph (m) shall be omitted;
  6. In regulation 5(2)— (a) after paragraph (iv) of sub-paragraph (b)...
  7. At the end of regulation 6(3) (d) (ii) there shall...
  8. In regulation 7 sub-paragraph (c) of paragraph (1) shall be...
  9. In regulation 11— (a) for paragraph (1) there shall be...
  10. (1) Regulation 12 shall be renumbered as paragraph (1) of...
  11. In regulation 14(3) after the word “being” there shall be...
  12. In regulation 15(1) after the words “all such” there shall...
- Signature  
Explanatory Note