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STATUTORY INSTRUMENTS

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**2001 No. 404**

**INCOME TAX**

**The Income Tax (Building Societies) (Dividends  
and Interest) (Amendment) Regulations 2001**

*Made - - - - 15th February 2001*  
*Laid before the House of*  
*Commons - - 16th February 2001*  
*Coming into force 9th March 2001*

**THE INCOME TAX (BUILDING SOCIETIES) (DIVIDENDS  
AND INTEREST) (AMENDMENT) REGULATIONS 2001**

1. Citation, commencement and effect
2. Interpretation
3. Amendments to the principal Regulations
4. In regulation 2(1) after the definition of “dividend” insert the...
5. In regulation 4(1) after sub-paragraph (t) add—
6. (1) Amend regulation 5 as follows. (2) In paragraph (2)(e)—...
7. (1) Amend regulation 11 as follows. (2) In paragraphs (1),...
8. In regulation 12(1)— (a) for the words from “The like...
9. In regulation 12(2) after “inspector” insert “and subject to paragraphs...
10. In regulation 12(3)— (a) before sub-paragraph (a) insert the following...
11. After regulation 12(3) add the following paragraphs—
12. After regulation 12 insert the following regulation— Notice under regulation...
13. After regulation 14 insert the following regulation— Information to be...
14. After regulation 15 insert the following regulations— Inspection of records—return...
15. In regulation 16(1)— (a) for “regulation 13, 14 or 15”...  
Signature  
Explanatory Note