
STATUTORY INSTRUMENTS

2011 No. 22

INCOME TAX

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

<i>Made</i>	- - - -	<i>10th January 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>11th January 2011</i>
<i>Coming into force</i>		<i>1st February 2011</i>

**THE DORMANT BANK AND BUILDING
SOCIETY ACCOUNTS (TAX) REGULATIONS 2011**

1. Citation, commencement and effect
 2. Amendment of the Income Tax (Interest Payments) (Information Powers) Regulations 1992
 3. In regulation 2 (interpretation) after the definition of “payment” insert—...
 4. After regulation 3 (disapplication of section 17(1) and section 18(1))...
 5. Amendment of the Income Tax (Deposit-takers and Building Societies) (Interest Payments) Regulations 2008
 6. In regulation 2 (interpretation) insert at the appropriate places— “relevant...”
 7. After regulation 4 (gross payments) insert— Dormant accounts – postponement...
 8. Dormant accounts – postponement of charge to tax on interest
 9. Amendment of the Individual Savings Account Regulations 1998
- Signature
Explanatory Note