## DRAFT STATUTORY INSTRUMENTS

## 2015 No.

## CAPITAL GAINS TAX CORPORATION TAX INCOME TAX STAMP DUTY STAMP DUTY RESERVE TAX

The Taxation of Regulatory Capital Securities (Amendment) Regulations 2015

Made - - - \*\*\*

Coming into force 1st January 2016

## THE TAXATION OF REGULATORY CAPITAL SECURITIES (AMENDMENT) REGULATIONS 2015

- 1. Citation, commencement and effect
- Amendment of the Taxation of Regulatory Capital Securities Regulations 2013
- 3. Transitional provisions Signature Explanatory Note