
STATUTORY INSTRUMENTS

2007 No. 2483

The Finance Act 2007 (Schedules 13 and 14) Order 2007

Schedule 14 to the Finance Act 2007

5.—(1) The amendments made by paragraph 18 of Schedule 14 to the Finance Act 2007 shall have effect as follows.

(2) In a case where there is an arrangement to which Schedule 13 to the Finance Act 2007 applies, the amendments shall have effect in relation to an arrangement that comes into force on or after 1st October 2007.

(3) In a case where there is a stock lending arrangement within the meaning of section 263B(1) of the Taxation of Chargeable Gains Act 1992, the amendments shall have effect in relation to an arrangement under which the lender transfers securities to the borrower otherwise than by way of sale on or after 1st October 2007.

(4) In any other case, the amendments shall have effect in relation to disposals on or after 1st October 2007.