
STATUTORY INSTRUMENTS

2013 No. 234

**INCOME TAX
CAPITAL GAINS TAX
STAMP DUTY
STAMP DUTY LAND TAX**

The Enactment of Extra-Statutory Concessions Order 2013

Approved by the House of Commons

Made - - - - 6th February 2013

Coming into force 1st March 2013

**THE ENACTMENT OF EXTRA-
STATUTORY CONCESSIONS ORDER 2013**

1. Citation and commencement
 2. Relief for chargeable gains on exchanges of joint interests in land
 3. Certain employee legal costs paid by employer not taxed
 4. Groups of companies arrangements: stamp taxes
 5. In section 42 of the Finance Act 1930 (relief from...
 6. The amendments made by articles 4 and 5 have effect...
 7. In Schedule 7 to the Finance Act 2003, after paragraph...
 8. In paragraph 2 of Schedule 7 to the Finance Act...
 9. The amendments made by articles 7 and 8 have effect...
- Signature
Explanatory Note