## STATUTORY INSTRUMENTS

# 2013 No. 3209

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

The Taxation of Regulatory Capital Securities Regulations 2013 (revoked)<sup>F1</sup>

Made - - - - 18th December 2013
Coming into force 1st January 2014

# THE TAXATION OF REGULATORY CAPITAL SECURITIES REGULATIONS 2013 (REVOKED)

- 1. Citation, commencement and effect
- 2. Regulatory capital securities
- 3. Regulatory capital securities treated as loan relationships
- 3A Amounts recognised in equity
- 4. Regulatory capital securities treated as normal commercial loans
- 5. Treatment of payments
- 6. Exception from duty to deduct income tax
- 7. Exemption from stamp duties
- 8. Anti-avoidance
- 9. Duty to deduct from payments in respect of regulatory capital security
- 10. Amendment of the Loan Relationship and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
- 11. Transitional provisions
- 12. Repeals

Signature

**Explanatory Note** 

Changes to legislation:
There are currently no known outstanding effects for the The Taxation of Regulatory Capital Securities Regulations 2013 (revoked).