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STATUTORY INSTRUMENTS

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**2014 No. 685**

**INCOME TAX**

**CORPORATION TAX**

The Investment Transactions (Tax) Regulations 2014

<i>Made</i>	- - - -	<i>17th March 2014</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>18th March 2014</i>
<i>Coming into force</i>	- -	<i>8th April 2014</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 17(3) and 18 of the Finance (No. 2) Act 2005<sup>(1)</sup>, section 622A of the Corporation Tax Act 2010<sup>(2)</sup>, section 354 of the Taxation (International and Other Provisions) Act 2010<sup>(3)</sup> and section 217 of the Finance Act 2013<sup>(4)</sup>.

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(1) 2005 c. 22.  
(2) 2010 c. 4, section 622A was inserted by section 50 of the Finance Act 2011 (c. 11).  
(3) 2010 c. 8.  
(4) 2013 c. 29.