
STATUTORY INSTRUMENTS

2015 No. 1836

The Finance Act 2015 (Paragraphs 10
to 12 of Schedule 6) Regulations 2015

Paragraphs 10 to 12 of Schedule 6

2. In respect of Schedule 6 to the Finance Act 2015—
- (a) paragraph 10 has effect in relation to shares issued on or after 30th November 2015;
 - (b) paragraph 11 has effect in relation to relevant holdings⁽¹⁾ issued on or after 30th November 2015; and
 - (c) paragraph 12 has effect on 30th November 2015.

⁽¹⁾ For the definition of “relevant holdings” see section 286 of the Income Tax Act 2007 (c.3).