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STATUTORY INSTRUMENTS

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**2015 No. 2056**

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

The Taxation of Regulatory Capital  
Securities (Amendment) Regulations 2015

*Made - - - - 16th December 2015*

*Coming into force 1st January 2016*

**THE TAXATION OF REGULATORY CAPITAL  
SECURITIES (AMENDMENT) REGULATIONS 2015**

1. Citation, commencement and effect
  2. Amendment of the Taxation of Regulatory Capital Securities Regulations 2013
  3. Transitional provisions
- Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Taxation of Regulatory Capital Securities (Amendment) Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. [View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulations revoked by [2019 c. 1 Sch. 20 para. 1\(2\)](#)