
STATUTORY INSTRUMENTS

2017 No. 1182

The Personal Portfolio Bonds (Amendment of Property Categories in Section 520 of the Income Tax (Trading and Other Income) Act 2005) Regulations 2017

Citation and commencement

1. These Regulations may be cited as the Personal Portfolio Bonds (Amendment of Property Categories in Section 520 of the Income Tax (Trading and Other Income) Act 2005) Regulations 2017 and come into force on 1st January 2018.