Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## 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.