STATUTORY INSTRUMENTS

1999 No. 1029

INCOME TAX

The Personal Portfolio Bonds (Tax) Regulations 1999

Made - - - - 30th March 1999
Laid before the House of
Commons - - 30th March 1999
Coming into force 6th April 1999

THE PERSONAL PORTFOLIO BONDS (TAX) REGULATIONS 1999

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Policies or contracts issued or made before 17th March 1998 which are the subject of special exclusions from being personal portfolio bonds
- 4. Definition of personal portfolio bond (applying to all policies or contracts whenever issued or made)
- 5. Personal portfolio bonds—computation of gain
- 6. Application of Chapter II of Part XIII of the Taxes Act Signature Explanatory Note