
STATUTORY INSTRUMENTS

2013 No. 460

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

The Building Societies (Core Capital
Deferred Shares) Regulations 2013

Approved by the House of Commons

Made - - - - 28th February 2013

Coming into force in accordance with regulation 1(1)

The Treasury make the following Regulations in exercise of the powers conferred by section 221 of the Finance Act 2012⁽¹⁾.

A draft of this instrument was laid before and approved by a resolution of the House of Commons in accordance with section 221(6) of the Finance Act 2012.