
STATUTORY INSTRUMENTS

2019 No. 1250

The Taxation of Hybrid Capital Instruments
(Amendment of Section 475C of the
Corporation Tax Act 2009) Regulations 2019

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Taxation of Hybrid Capital Instruments (Amendment of Section 475C of the Corporation Tax Act 2009) Regulations 2019 and come into force on 4th November 2019.

(2) Schedule 20 to the Finance Act 2019 has effect, and is to be deemed always to have had effect, with the amendments made to section 475C by these Regulations.