
STATUTORY INSTRUMENTS

2013 No. 3209

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

The Taxation of Regulatory Capital Securities Regulations 2013

Made - - - - 18th December 2013

Coming into force 1st January 2014

**THE TAXATION OF REGULATORY
CAPITAL SECURITIES REGULATIONS 2013**

1. Citation, commencement and effect
 2. Regulatory capital securities
 3. Regulatory capital securities treated as loan relationships
 4. Regulatory capital securities treated as normal commercial loans
 5. Treatment of payments
 6. Exception from duty to deduct income tax
 7. Exemption from stamp duties
 8. Anti-avoidance
 9. Duty to deduct from payments in respect of regulatory capital security
 10. Amendment of the Loan Relationship and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
 11. Transitional provisions
 12. Repeals
- Signature
Explanatory Note