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STATUTORY INSTRUMENTS

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**2015 No. 2056**

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

**The Taxation of Regulatory Capital  
Securities (Amendment) Regulations 2015**

*Made* - - - - *16th December 2015*

*Coming into force* - - *1st January 2016*

The Treasury make the following Regulations in exercise of the powers conferred by section 221 of the Finance Act 2012 <sup>M1</sup>.

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.

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**Marginal Citations**

**M1** 2012 c. 14.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Taxation of Regulatory Capital Securities (Amendment) Regulations 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations.