
STATUTORY INSTRUMENTS

2019 No. 1250

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

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

<i>Made</i>	- - - -	<i>9th September 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>10th September 2019</i>
<i>Coming into force</i>		<i>4th November 2019</i>

**THE TAXATION OF HYBRID CAPITAL INSTRUMENTS
(AMENDMENT OF SECTION 475C OF THE
CORPORATION TAX ACT 2009) REGULATIONS 2019**

1. Citation, commencement and effect
2. Amendment of the Corporation Tax Act 2009
3. In section 475C(8) of the Corporation Tax Act 2009 (hybrid...
Signature
Explanatory Note