
STATUTORY INSTRUMENTS

2017 No. 1182

**INCOME TAX
CAPITAL GAINS TAX
CORPORATION TAX**

The Personal Portfolio Bonds (Amendment of Property Categories in Section 520 of the Income Tax (Trading and Other Income) Act 2005) Regulations 2017

<i>Made</i>	- - - -	<i>30th November 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>1st December 2017</i>
<i>Coming into force</i>		<i>1st January 2018</i>

THE PERSONAL PORTFOLIO BONDS (AMENDMENT OF PROPERTY CATEGORIES IN SECTION 520 OF THE INCOME TAX (TRADING AND OTHER INCOME) ACT 2005) REGULATIONS 2017

1. Citation and commencement
2. Amendments to section 520 of the Income Tax (Trading and Other Income) Act 2005
Signature
Explanatory Note