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STATUTORY INSTRUMENTS

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**2021 No. 1385**

**CAPITAL GAINS TAX**

The London Capital and Finance Compensation Scheme  
(Chargeable Gains Exemption) Regulations 2021

<i>Made</i>	- - - -	<i>8th December 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>9th December 2021</i>
<i>Coming into force</i>		<i>2nd January 2022</i>

THE LONDON CAPITAL AND FINANCE  
COMPENSATION SCHEME (CHARGEABLE  
GAINS EXEMPTION) REGULATIONS 2021

1. Citation, commencement and effect
  2. Exemption from capital gains tax for compensation payments to customers under LCF Compensation Scheme
- Signature  
Explanatory Note