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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**INCOME TAX  
CAPITAL GAINS TAX  
INHERITANCE TAX  
PETROLEUM REVENUE TAX  
EXCISE  
VALUE ADDED TAX**

The Enactment of Extra-Statutory Concessions Order 2009

Made - - - - 2009

Coming into force 6th April 2009

THE ENACTMENT OF EXTRA-  
STATUTORY CONCESSIONS ORDER 2009

1. Citation and commencement

*The Income Tax (Earnings and Pensions) Act 2003*

2. Certain benefits provided under old schemes not taxed

*The Income Tax (Trading and Other Income) Act 2005*

3. Subsistence expenses

*The Taxation of Chargeable Gains Act 1992*

4. Disposals where assets lost or destroyed, or become of negligible value
5. Shares in close company transferring assets at an undervalue
6. Roll-over relief: activities other than trades
7. Period of absence due to work of spouse or civil partner
8. Resumption of residence after period of absence due to work
9. Disposals of private residence in connection with divorce, etc
10. Sale of private residence under certain agreements with employer, etc
11. Employee trusts
12. Works of art etc.

**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: The Enactment of Extra-Statutory Concessions Order 2009 No. 730

*The Inheritance Tax Act 1984*

- 13. Foreign-owned works of art
- 14. Decorations and awards

*The Oil Taxation Act 1975*

- 15. Oil allowance

*The Alcoholic Liquor Duties Act 1979*

- 16. Spirits contained in flavourings

*The Value Added Tax Act 1994*

- 17. Value of imported goods
  - Signature
  - Explanatory Note