

Draft Regulations laid before the House of Commons under section 221(6) of the Finance Act 2012, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2015 No.

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

The Taxation of Regulatory Capital
Securities (Amendment) Regulations 2015

Made - - - - *****
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⁽¹⁾.

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.