## DRAFT STATUTORY INSTRUMENTS

## 2022 No.

## INCOME TAX CAPITAL GAINS TAX CORPORATION TAX

The Alternative Finance (Income Tax, Capital Gains Tax and Corporation Tax) Order 2022

Made - - - - \*\*\*

Coming into force \*\*\*

## THE ALTERNATIVE FINANCE (INCOME TAX, CAPITAL GAINS TAX AND CORPORATION TAX) ORDER 2022

- 1. Citation, commencement and saving
- 2. Diminishing shared ownership arrangements: income tax
- 3. Diminishing shared ownership arrangements: capital gains tax
- 4. Diminishing shared ownership arrangements: corporation tax
- 5. Peer to peer lending: income tax
- 6. Peer to peer lending: capital gains tax
- 7. Peer to peer lending: corporation tax
- 8. Consequential amendments Signature Explanatory Note