
STATUTORY INSTRUMENTS

1995 No. 3220

INCOME TAX

The Sale and Repurchase of Securities
(Modification of Enactments) Regulations 1995

Made - - - - 6th December 1995
Laid before the House of
Commons - - - - 11th December 1995
Coming into force - - 2nd January 1996

The Treasury, in exercise of the powers conferred on them by section 737E(1), (2) and (4) of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1; section 737E was inserted by section 83 (1) of the Finance Act 1995 (c. 4).