
STATUTORY INSTRUMENTS

1995 No. 3220

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

Interpretation

2.—(1) In these Regulations unless the context otherwise requires—

“original owner” shall be construed in accordance with subsection (1) of section 730A(1);

“the Taxes Act” means the Income and Corporation Taxes Act 1988;

“transferor” shall be construed in accordance with subsection (1) of section 727A(2), or subsection (1) of 737A(3) (as the case may be);

“the 1992 Act” means the Taxation of Chargeable Gains Act 1992(4).

(2) In these Regulations unless the context otherwise requires, any reference to a particular section, without more, is a reference to that section of the Taxes Act.

(1) Section 730A of the Income and Corporation Taxes Act 1988 was inserted by section 80 (1) of the Finance Act 1995.

(2) Section 727A was inserted by section 79 (1) of the Finance Act 1995.

(3) Section 737A was inserted by section 122 of the Finance Act 1994 (c. 9).

(4) 1992 c. 12.