
STATUTORY INSTRUMENTS

2006 No. 3291

CAPITAL GAINS TAX

The Capital Gains Tax (Definition of Permanent Interest Bearing Share) Regulations 2006

<i>Made</i>	- - - -	<i>11th December 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th December 2006</i>
<i>Coming into force</i>	- -	<i>1st January 2007</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 117(12) of the Taxation of Chargeable Gains Act 1992⁽¹⁾:

⁽¹⁾ 1992 c. 12.