
STATUTORY INSTRUMENTS

2006 No. 3296

CORPORATION TAX

The Taxation of Securitisation Companies Regulations 2006

Made - - - - 11th December 2006

Coming into force in accordance with regulation 1

The Treasury make the following Regulations in exercise of the powers conferred upon them by section 84 of the Finance Act 2005⁽¹⁾.

A draft of this instrument was laid before and approved by a resolution of the House of Commons in accordance with section 84(7) of the Finance Act 2005.

(1) [2005 c. 7](#). Section 84 has been amended by section 101(1), (5) and (6) and section 178 of, and Part 3(19) of Schedule 26 to, the Finance Act 2006 ([c. 25](#)).