
STATUTORY INSTRUMENTS

2017 No. 1209

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

**The Co-ownership Authorised Contractual
Schemes (Tax) Regulations 2017**

Made - - - - *5th December 2017*
Laid before the House of
Commons - - - - *6th December 2017*
Coming into force - - *27th December 2017*

The Treasury, in exercise of the powers conferred by sections 41 and 42 of the Finance (No. 2) Act 2017⁽¹⁾, make the following Regulations: