

**Changes to legislation:** The Financial Services and Markets Act 2000 (Markets in Financial Instruments) Regulations 2017, Paragraph 8 is up to date with all changes known to be in force on or before 13 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULE 4

### Amendments to other primary legislation

#### **Income Tax (Trading and Other Income) Act 2005**

**8.** In section 381E(3) of the Income Tax (Trading and Other Income) Act 2005 <sup>M1</sup> (exception for returns from certain shares) for the words from “Directive” to “4.1(14)” substitute “ Directive 2014/65/EU of the European Parliament and of the Council on markets in financial instruments (see Article 4.1.21) ”.

#### **Marginal Citations**

**M1** 2005 c.5; section 381E(3) was inserted by paragraph 3 of Schedule 12 to the Finance Act 2013 (c.29).

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 15A inserted by [2023 c. 29 Sch. 2 para. 45](#)
- reg. 16(1A)(1B) omitted by [2023 c. 29 Sch. 2 para. 46\(4\)](#)