
STATUTORY INSTRUMENTS

2022 No. 465

The Taxation of Securitisation Companies
(Amendment) Regulations 2022

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Taxation of Securitisation Companies (Amendment) Regulations 2022 and come into force on 17th May 2022.

(2) In respect of a company, these Regulations do not apply in relation to a capital market arrangement entered into by it before the date on which these Regulations come into force, any capital market investment that is part of such a capital market arrangement or any securities representing such a capital market investment⁽¹⁾.

(1) “Capital market arrangement” and “capital market investment” have the meanings given in section 72B of the Insolvency Act 1986 as amended (see paragraphs 1, 2 and 3 of Schedule 2A to that Act).