
STATUTORY INSTRUMENTS

2007 No. [klmn]

CORPORATION TAX

INCOME TAX

CAPITAL GAINS TAX

The Finance Act 2007 (Schedules 13 and 14) Order 2007 (C. X)

Made - - - - - ***

The Treasury make the following Order in exercise of the powers conferred by section 47(4) and (5) of the Finance Act 2007(a).

1. This Order may be cited as the Finance Act 2007 (Schedules 13 and 14) Order 2007.
2. Schedule 13 to the Finance Act 2007 (sale and repurchase of securities) shall have effect in relation to arrangements entered into on or after 1st October 2007.
3. The amendments made by Schedule 14 to the Finance Act 2007 (sale and repurchase of securities: minor and consequential amendments), with the exception of the amendments made by paragraphs 10 and 18 of that Schedule, shall have effect in relation to arrangements entered into on or after 1st October 2007.
4. The amendments made by paragraphs 10 and 18 of Schedule 14 to the Finance Act 2007 shall have effect—
 - (a) in relation to arrangements entered into on or after 1st October 2007, and
 - (b) in cases where securities or loan relationships are transferred or disposed of on or after 1st October 2007.

Day/Month 2007

[abc]
[def]

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2007 c. 11.

EXPLANATORY NOTE

(This note is not part of the Regulations)

[To follow.]