STATUTORY INSTRUMENTS

2015 No. 1836

INCOME TAX

The Finance Act 2015 (Paragraphs 10 to 12 of Schedule 6) Regulations 2015

Made - - - -	*27th October 2015*
Coming into force - -	*30th November 2015*

The Treasury, in exercise of the power conferred by paragraph 14 of Schedule 6 to the Finance Act 2015(**1**), make the following Regulations:

Citation

1. These Regulations may be cited as the Finance Act 2015 (Paragraphs 10 to 12 of Schedule 6) Regulations 2015 and come into force on 30th November 2015.

Paragraphs 10 to 12 of Schedule 6

2. In respect of Schedule 6 to the Finance Act 2015—

(a) paragraph 10 has effect in relation to shares issued on or after 30th November 2015;

(b) paragraph 11 has effect in relation to relevant holdings(**2**) issued on or after 30th November 2015; and

(c) paragraph 12 has effect on 30th November 2015.

George Hollingbery
Mel Stride
Two of the Lords Commissioner of Her Majesty's Treasury

27th October 2015

(**1**) 2015 c. 11.
(**2**) For the definition of "relevant holdings" see section 286 of the Income Tax Act 2007 (c.3).