STATUTORY INSTRUMENTS

2015 No. 464

ANNUAL TAX ON ENVELOPED DWELLINGS

The Annual Tax on Enveloped Dwellings Avoidance Schemes (Prescribed Descriptions of Arrangements) (Amendment) Regulations 2015

Made - - - -	*3rd March 2015*
Laid before the House of Commons - - - -	*4th March 2015*
Coming into force - -	*1st April 2015*

The Treasury make the following Regulations in exercise of the powers conferred by sections 306(1)(a) and 317(2) of the Finance Act 2004(**1**).

Citation and commencement

1. These Regulations may be cited as the Annual Tax on Enveloped Dwellings Avoidance Schemes (Prescribed Descriptions of Arrangements) (Amendment) Regulations 2015 and come into force on 1st April 2015.

Amendment of the Annual Tax on Enveloped Dwellings Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2013

2.—(1) The Annual Tax on Enveloped Dwellings Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2013(**2**) are amended as follows.

(2) In regulation 4(2)(b) for "£2 million" substitute "the lowest taxable value shown in the right hand column of the table in section 99(4) of the Finance Act 2013(**3**)".

(**1**) 2004 c. 12. Section 317(2) was amended by paragraph 8 of Schedule 17 to the Finance Act 2010 (c. 13).
(**2**) S.I. 2013/2571.
(**3**) 2013 c. 29. Section 99(4) is amended, for chargeable periods beginning on or after 1st April 2015, by section 109(3) of the Finance Act 2014 (c. 26) and, for chargeable periods beginning on or after 1st April 2016, by section 110(3) of that Act.