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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2010, Paragraph 15. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### TRANSACTIONS IN SECURITIES

##### *Commencement*

- 15 (1) The amendments made by paragraphs 2 to 5, 7 and 11 to 13 (and paragraph 1 so far as relating to them) have effect in relation to income tax advantages obtained on or after 24 March 2010.
- (2) The amendment made by paragraph 6 (and paragraph 1 so far as relating to it) are treated as having come into force on 1 April 2009.
- (3) The amendments made by paragraphs 8 to 10 have effect in relation to corporation tax advantages obtained on or after 1 April 2010.
- (4) The repeals made by paragraph 14 are treated as having come into force on 1 April 2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 15.