
STATUTORY INSTRUMENTS

2007 No. 2486

**INCOME TAX
CAPITAL GAINS TAX**

**The Sale and Repurchase of Securities
(Modification of Enactments) Regulations 2007**

<i>Made</i>	- - - -	<i>30th August 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>31st August 2007</i>
<i>Coming into force</i>		<i>1st October 2007</i>

**THE SALE AND REPURCHASE OF SECURITIES
(MODIFICATION OF ENACTMENTS) REGULATIONS 2007**

1. Citation, commencement and interpretation
 2. Non-standard repo cases: substitution of securities
 3. Redemption arrangements: modifications of enactments relating to income tax
 4. Redemption arrangements: modifications of enactments relating to capital gains tax
- Signature
Explanatory Note