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STATUTORY INSTRUMENTS

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**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 Treasury make the following Regulations in exercise of the powers conferred by sections 612, 613 and 614 of the Income Tax Act 2007<sup>(1)</sup> and sections 263F, 263G and 263H of the Taxation of Chargeable Gains Act 1992<sup>(2)</sup>.

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<sup>(1)</sup> 2007 c. 3.

<sup>(2)</sup> 1992 c. 12; sections 263F, 263G and 263H were respectively inserted by paragraphs 336, 337 and 338 of Schedule 1 to the Income Tax Act 2007.