
STATUTORY INSTRUMENTS

2017 No. 495

**CAPITAL GAINS TAX
INHERITANCE TAX
VALUE ADDED TAX**

The Enactment of Extra-Statutory Concessions Order 2017

Made - - - - *28th March 2017*
Coming into force *6th April 2017*

**THE ENACTMENT OF EXTRA-
STATUTORY CONCESSIONS ORDER 2017**

1. Citation and commencement
 2. Transitional provisions for woodlands subject to a deferred estate duty charge
 3. The amendment made by article 2 has effect in relation...
 4. Non-resident or dual resident settlements: meaning of “participator”
 5. (1) Schedule 5 to the Taxation of Chargeable Gains Act...
 6. The amendments made by articles 4 and 5 have effect—...
 7. Disapplication of disallowance of input tax in insolvency where consideration not paid
 8. (1) In Part 19B of the Value Added Tax Regulations...
 9. The amendments made by articles 7 and 8 have effect...
- Signature
Explanatory Note