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STATUTORY INSTRUMENTS

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**2018 No. 143**

The Taxation of Securitisation Companies  
(Amendment) Regulations 2018

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Taxation of Securitisation Companies (Amendment) Regulations 2018 and come into force on 28th February 2018.

(2) Subject to paragraph (3), these Regulations have effect for periods of account beginning on or after 1st January 2018 which are current on the date these Regulations are made and subsequent periods.

(3) In respect of a company to which the Taxation of Securitisation Companies Regulations 2006<sup>(1)</sup> applies on the date these Regulations come into force, regulations 3(2)(b) and (3) and 6 (amending the meaning of financial asset) do not apply in relation to a capital market arrangement (within the meaning referred to in those Regulations) in existence on the date these Regulations are made.

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<sup>(1)</sup> S.I. 2006/3296, amended by S.I. 2007/3339, 2007/3401 and 2017/1227.