STATUTORY INSTRUMENTS

2015 No. 635 (C. 33)

CAPITAL GAINS TAX

CORPORATION TAX

INCOME TAX

The Finance Act 2007, Schedule 26, Paragraphs 4 and 5 (Valuation of Shares) (Appointed Day) Order 2015

Made - - - - 9th March 2015

The Treasury make the following Order in exercise of the powers conferred by paragraphs 4(2) and 5(2) of Schedule 26 to the Finance Act 2007(**a**).

Citation

1. This Order may be cited as the Finance Act 2007, Schedule 26, Paragraphs 4 and 5 (Valuation of Shares) (Appointed Day) Order 2015.

Appointed day

2. The day appointed for the purposes of paragraphs 4(2) and 5(2) of Schedule 26 to the Finance Act 2007 is 6th April 2015.

David Evennett
Harriett Baldwin
9th March 2015 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

The amendments made to section 272(3) and (4) of the Taxation of Chargeable Gains Act 1992 (c.12) and section 450 of the Income Tax (Trading and Other Income) Act 2005 (c. 5) (in relation to the valuation of shares listed on a recognised stock exchange) have effect where the date of valuation falls on or after a date appointed by the Treasury by order. This Order appoints 6th April 2015 as that date.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

(**a**) 2007 c. 11.

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