Status:	This is the	original ve	ersion (	as it was	originally made)	. This
item of	legislation	is currently	v only	available	in its original for	rmat

## STATUTORY INSTRUMENTS

## 2009 No. 3313

## **CORPORATION TAX**

The Corporation Tax (Exclusion from Short-Term Loan Relationships) Regulations 2009

Made - - - - 15th December 2009
Coming into force 1st January 2010

## THE CORPORATION TAX (EXCLUSION FROM SHORT-TERM LOAN RELATIONSHIPS) REGULATIONS 2009

- 1. Citation, commencement and interpretation
- 2. Exclusion from short-term loan relationship
- 3. Meaning of long-term funding purpose
- 4. Anti-avoidance
- Long-term aggregated loan relationship Signature Explanatory Note