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STATUTORY INSTRUMENTS

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**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
  5. Long-term aggregated loan relationship
- Signature  
Explanatory Note