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STATUTORY INSTRUMENTS

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**2000 No. 3158**

**INCOME TAX**

The Controlled Foreign Companies (Designer  
Rate Tax Provisions) Regulations 2000

*Made - - - - 29th November 2000*  
*Laid before the House of*  
*Commons - - 29th November 2000*  
*Coming into force 20th December 2000*

THE CONTROLLED FOREIGN COMPANIES (DESIGNER  
RATE TAX PROVISIONS) REGULATIONS 2000

1. Citation, commencement and effect
  2. Interpretation
  3. Specified designer rate tax provisions
- Signature  
Explanatory Note