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STATUTORY INSTRUMENTS

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**2002 No. 653**

**INCOME TAX  
TAXES**

The Scottish Water (Transfer of Functions,  
etc.) (Tax Provisions) Order 2002

*Made - - - - 11th March 2002*

*Laid before Parliament 11th March 2002*

*Coming into force 1st April 2002*

**THE SCOTTISH WATER (TRANSFER OF  
FUNCTIONS, ETC.) (TAX PROVISIONS) ORDER 2002**

1. Citation and commencement
  2. Interpretation
  3. Tax Provisions consequential on the transfer of functions etc. to Scottish Water
  4. Corporation tax: general
  5. Transfer arrangements
  6. Tax-free benefits
  7. Stamp Duty
- Signature  
Explanatory Note