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STATUTORY INSTRUMENTS

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**2006 No. 1182**

**CORPORATION TAX**

The Investment Trusts and Venture Capital Trusts  
(Definition of Capital Profits, Gains or Losses) Order 2006

<i>Made</i> - - - -	<i>26th April 2006</i>
<i>Laid before the House of Commons</i> - -	<i>27th April 2006</i>
<i>Coming into force</i>	<i>18th May 2006</i>

THE INVESTMENT TRUSTS AND VENTURE  
CAPITAL TRUSTS (DEFINITION OF CAPITAL  
PROFITS, GAINS OR LOSSES) ORDER 2006

1. Citation, commencement and effect
  2. Scope of this Order
  3. Meaning of “capital profits, gains or losses”
- Signature  
Explanatory Note