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STATUTORY INSTRUMENTS

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**2009 No. 3173**

**CORPORATION TAX**

The Corporation Tax (Financing  
Costs and Income) Regulations 2009

*Made - - - - 2nd December 2009*  
*Laid before the House of*  
*Commons - - - - 3rd December 2009*  
*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraphs 17(3), 24, 25(4) and (5), 26, 29(3), 36 and 38 of Schedule 15 to the Finance Act 2009<sup>(1)</sup>.