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STATUTORY INSTRUMENTS

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**2009 No. 3227**

**CORPORATION TAX  
INCOME TAX  
STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Northern Rock plc (Tax Consequences) Regulations 2009

*Made - - - - 8th December 2009*

*Laid before the House of*

*Commons - - - 8th December 2009*

*Coming into force 1st January 2010*

**THE NORTHERN ROCK PLC (TAX  
CONSEQUENCES) REGULATIONS 2009**

1. Citation and commencement
  2. Interpretation
  3. Chargeable gains: no gain or loss disposal
  4. Corporation tax: trading assets and trading liabilities
  5. Corporation tax: loan relationships
  6. Corporation tax: intangible assets
  7. Income tax: interest paid by banks
  8. Stamp duty
  9. Stamp duty reserve tax
- Signature  
Explanatory Note