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STATUTORY INSTRUMENTS

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**2009 No. 3313**

**CORPORATION TAX**

**The Corporation Tax (Exclusion from Short-Term Loan Relationships) Regulations 2009**

*Made - - - - 15th December 2009*

*Coming into force - - 1st January 2010*

The Treasury makes the following Regulations in exercise of the powers conferred by paragraph 62(4) of Schedule 15 to the Finance Act 2009<sup>(1)</sup>.

In accordance with paragraph 62(6) of Schedule 15 to that Act, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.