
STATUTORY INSTRUMENTS

2012 No. 3044

CORPORATION TAX

**The Insurance Companies and CFCs (Avoidance
of Double Charge) Regulations 2012**

<i>Made</i>	- - - -	<i>6th December 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>7th December 2012</i>
<i>Coming into force</i>		<i>31st December 2012</i>

**THE INSURANCE COMPANIES AND CFCS (AVOIDANCE
OF DOUBLE CHARGE) REGULATIONS 2012**

1. Citation, commencement and effect
 2. Introduction
 3. CFC control test
 4. CFCs which are equity funds
 5. Modification relating to I-E calculation
 6. Modification of section 212 of the Taxation of Chargeable Gains Act 1992
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Explanatory Note