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STATUTORY INSTRUMENTS

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**2012 No. 3045**

**CORPORATION TAX**

The Taxation (International and Other Provisions)  
Act 2010 (Part 7) (Amendment) Regulations 2012

*Made - - - - 5th December 2012*  
*Laid before the House of*  
*Commons - - 7th December 2012*  
*Coming into force 1st January 2013*

THE TAXATION (INTERNATIONAL AND OTHER PROVISIONS)  
ACT 2010 (PART 7) (AMENDMENT) REGULATIONS 2012

1. Citation and commencement
2. Amendment of Part 7 of the Taxation (International and Other Provisions) Act 2010
3. (1) Amend section 292 (statement of allocated exemptions: requirements) as...
4. For section 293 substitute— Statement of allocated exemptions: effect (1) This section applies to a financing income amount of...
5. (1) Amend section 296 (failure of reporting body to submit...
6. In section 298 (balancing payments between group companies: no tax...
7. In section 314A (the financing income amounts of a chargeable...  
Signature  
Explanatory Note