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STATUTORY INSTRUMENTS

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**2012 No. 458**

**BANK LEVY**

**The Bank Levy (Double Taxation Relief) Regulations 2012**

*Made* - - - - 21st February 2012  
*Laid before the House of*  
*Commons* - - 22nd February 2012  
*Coming into force* 14th March 2012

**THE BANK LEVY (DOUBLE TAXATION  
RELIEF) REGULATIONS 2012**

*Introduction*

1. Citation, commencement and effect
2. Application of these Regulations
3. Specified equivalent foreign levy

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4. Double taxation relief
5. Calculation of the credit
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7. Exchange rates

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9. Relevant groups: responsible member to make claim

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10. Restriction of credit
11. Reduction in credit: payment by reference to equivalent foreign levy
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  14. Duty to give notice that adjustment has rendered credit excessive
- Signature  
Explanatory Note