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STATUTORY INSTRUMENTS

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**2012 No. 458**

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

*Introduction*

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Bank Levy (Double Taxation Relief) Regulations 2012 and come into force on 14th March 2012.

(2) These Regulations have effect in relation to periods of account ending on or after 1st January 2011.