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STATUTORY INSTRUMENTS

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**2012 No. 868**

**INCOME TAX  
CORPORATION TAX**

**The Business Premises Renovation  
Allowances (Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>19th March 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>20th March 2012</i>
<i>Coming into force</i>		<i>11th April 2012</i>

**THE BUSINESS PREMISES RENOVATION  
ALLOWANCES (AMENDMENT) REGULATIONS 2012**

1. Citation, commencement and effect
  2. Amendment of the Business Premises Renovation Allowances Regulations 2007
  3. Insertion of regulation 2A (expiry date for incurring qualifying expenditure)
  4. Amendment of regulation 4 (meaning of “qualifying business premises”)
  5. Insertion of new regulation 5 (meaning of “qualifying expenditure”)
- Signature  
Explanatory Note