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STATUTORY INSTRUMENTS

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**2013 No. 157**

**CORPORATION TAX**

The Corporation Tax (Treatment of Unrelieved Surplus  
Advance Corporation Tax) (Amendment) Regulations 2013

<i>Made</i>	- - - -	<i>29th January 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>30th January 2013</i>
<i>Coming into force</i>		<i>11th March 2013</i>

THE CORPORATION TAX (TREATMENT OF  
UNRELIEVED SURPLUS ADVANCE CORPORATION  
TAX) (AMENDMENT) REGULATIONS 2013

1. Citation and commencement
  2. Amendment of the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999
- Signature  
Explanatory Note