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STATUTORY INSTRUMENTS

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**2013 No. 2242**

**CORPORATION TAX  
STAMP DUTY**

The BRB (Residuary) Limited (Tax Consequences) Order 2013

*Made - - - - 5th September 2013*  
*Laid before the House of*  
*Commons - - 9th September 2013*  
*Coming into force 30th September 2013*

**THE BRB (RESIDUARY) LIMITED  
(TAX CONSEQUENCES) ORDER 2013**

1. Citation and commencement
  2. Interpretation
  3. Chargeable gains: no gain or loss on disposal
  4. Capital allowances
  5. Corporation Tax: losses
  6. Corporation Tax: provisions
  7. Corporation tax: loan relationships
  8. Stamp duty
- Signature  
Explanatory Note