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STATUTORY INSTRUMENTS

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**2013 No. 2595**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX**

**The Tax Avoidance Schemes (Prescribed Descriptions  
of Arrangements) (Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>9th October 2013</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th October 2013</i>
<i>Coming into force</i>	- -	<i>4th November 2013</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 306(1) (a) and 317(2) of the Finance Act 2004<sup>(1)</sup>.

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<sup>(1)</sup> 2004 c. 12. Section 317(2) was amended by paragraph 8 of Schedule 17 to the Finance Act 2010 (c. 13).