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STATUTORY INSTRUMENTS

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**2014 No. 3237**

**CORPORATION TAX**

The Taxation (International and Other Provisions)  
Act 2010 (Amendment to Section 371RE)  
(Controlled Foreign Companies) Regulations 2014

<i>Made</i>	- - - -	<i>8th December 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>9th December 2014</i>
<i>Coming into force</i>		<i>31st December 2014</i>

THE TAXATION (INTERNATIONAL AND OTHER  
PROVISIONS) ACT 2010 (AMENDMENT TO SECTION 371RE)  
(CONTROLLED FOREIGN COMPANIES) REGULATIONS 2014

1. Citation, commencement and effect
2. Amendment of the Taxation (International and Other Provisions) Act 2010  
Signature  
Explanatory Note