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STATUTORY INSTRUMENTS

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**2015 No. 1999**

**The Finance Act 2012, Sections 26 and 30 (Abolition of Relief for Equalisation Reserves) (Specified Day) Order 2015**

**Specified Day**

**2.** The amendments made by sections 26 of the Finance Act 2012 and the repeal effected by section 30(2) of the Finance Act 2012 have effect for accounting periods ending on or after 1st January 2016.