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## STATUTORY INSTRUMENTS

## 2017 No. 1271

## CORPORATION TAX INCOME TAX

The Risk Transformation (Tax) Regulations 2017

Made - - - - 12th December 2017

Coming into force in accordance with regulation 1(1)

The Treasury, in exercise of the powers conferred by section 183 of the Finance Act 2016(1), make the following Regulations.

A draft of this instrument was laid before and approved by a resolution of the House of Commons in accordance with section 183(9) and (10) of the Finance Act 2016.