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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup>, 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.