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STATUTORY INSTRUMENTS

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**2023 No. 508**

**CORPORATION TAX**

**The Tonnage Tax (Further Opportunity for Election) Order 2023**

<i>Made</i> - - - - -	<i>9th May 2023</i>
<i>Laid before the House of Commons</i> - - -	<i>11th May 2023</i>
<i>Coming into force</i>	<i>1st June 2023</i>

**THE TONNAGE TAX (FURTHER OPPORTUNITY FOR ELECTION) ORDER 2023**

1. Citation and commencement
  2. Further period during which tonnage tax election may be made
  3. Application of Part 2 of Schedule 22 to the Finance Act 2000 for the second further period
- Signature  
Explanatory Note