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STATUTORY INSTRUMENTS

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**2007 No. 766**

**CORPORATION TAX**

**The Transfer of the Northern Ireland  
Water Service (Tax) Regulations 2007**

<i>Made</i>	- - - -	<i>8th March 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>9th March 2007</i>
<i>Coming into force</i>		<i>1st April 2007</i>

**THE TRANSFER OF THE NORTHERN IRELAND  
WATER SERVICE (TAX) REGULATIONS 2007**

1. Citation and commencement
  2. Interpretation
  3. Capital allowances: transfer of plant or machinery
  4. Capital allowances: determination of capital value of industrial buildings etc.
  5. Amendment of company tax return following determination by Secretary of State
  6. Chargeable gains: transfer values
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  8. Ownership of successor company: issue of securities
  9. Modification of transfer schemes
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