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STATUTORY INSTRUMENTS

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**2010 No. 2942**

**CORPORATION TAX**

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2010

*Made - - - - 8th December 2010*  
*Laid before the House of*  
*Commons - - 10th December 2010*  
*Coming into force 4th January 2011*

THE INCOME AND CORPORATION TAXES (ELECTRONIC COMMUNICATIONS) (AMENDMENT) REGULATIONS 2010

1. These Regulations may be cited as the Income and Corporation...
2. (1) This regulation amends the Income and Corporation Taxes (Electronic...  
Signature  
Explanatory Note