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STATUTORY INSTRUMENTS

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**2011 No. 1784**

**CORPORATION TAX**

The Corporation Tax Act 2010 (Factors Determining  
Substantial Commercial Interdependence) Order 2011

<i>Made</i>	- - - -	<i>20th July 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>21st July 2011</i>
<i>Coming into force</i>		<i>11th August 2011</i>

THE CORPORATION TAX ACT 2010 (FACTORS  
DETERMINING SUBSTANTIAL COMMERCIAL  
INTERDEPENDENCE) ORDER 2011

1. Citation, commencement and effect
  2. Factors taken into account in determining substantial commercial interdependence
  3. “Financially interdependent”
  4. “Economically interdependent”
  5. “Organisationally interdependent”
- Signature  
Explanatory Note