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STATUTORY INSTRUMENTS

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**2011 No. 660**

**INCOME TAX  
CORPORATION TAX**

**The Venture Capital Trust (Winding up and  
Mergers) (Tax) (Amendment) Regulations 2011**

<i>Made</i> - - - -	<i>7th March 2011</i>
<i>Laid before the House of Commons</i> - -	<i>8th March 2011</i>
<i>Coming into force</i>	<i>6th April 2011</i>

**THE VENTURE CAPITAL TRUST (WINDING UP AND  
MERGERS) (TAX) (AMENDMENT) REGULATIONS 2011**

1. Citation, commencement and effect
2. Amendment of the Venture Capital Trust (Winding up and Mergers) (Tax) Regulations 2004
3. Amendment of regulation 2
4. Amendment of regulation 3
5. Amendment of regulation 4
6. Amendment of regulation 6
7. Amendment of regulation 8
8. Amendment of regulation 9
9. Amendment of regulation 11
10. Amendment of regulation 12
11. Amendment of regulation 13
12. Amendment of regulation 14
13. Substitution of references to “Board” for references to “Commissioners”  
Signature  
Explanatory Note