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STATUTORY INSTRUMENTS

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**2012 No. 1898**

**INCOME TAX**

**The Business Investment Relief Regulations 2012**

<i>Made - - - -</i>	<i>18th July 2012</i>
<i>Laid before the House of Commons - -</i>	<i>19th July 2012</i>
<i>Coming into force</i>	<i>10th August 2012</i>

**THE BUSINESS INVESTMENT RELIEF REGULATIONS 2012**

1. Citation, commencement and effect
  2. Circumstances in which grace period may be extended
  3. Lock-up agreements
  4. Statutory and legal bars
- Signature  
Explanatory Note