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STATUTORY INSTRUMENTS

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**2012 No. 736**

The Finance Act 2010, Schedule 6,  
Part 2 (Commencement) Order 2012

**Paragraph 12 of Schedule 6 (amendment of FA 1989)**

7. The repeal of sub-paragraph (10) of paragraph 4 of Schedule 5 to FA 1989<sup>(1)</sup> (employee share ownership trusts) made by paragraph 12 of Schedule 6 comes into force in relation to trusts established on or after 6th April 2012.

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<sup>(1)</sup> 1989 c. 26.