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STATUTORY INSTRUMENTS

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**2013 No. 1400**

**CAPITAL GAINS TAX  
CORPORATION TAX**

**The Collective Investment Schemes (Tax  
Transparent Funds, Exchanges, Mergers and  
Schemes of Reconstruction) Regulations 2013**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>6th June 2013</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th June 2013</i>
<i>Coming into force</i>	- -	<i>8th June 2013</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 103C of the Taxation of Chargeable Gains Act 1992(1).

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(1) 1992 c. 12; section 103C was inserted by section 36(3) of the Finance Act 2012 (c. 14).