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STATUTORY INSTRUMENTS

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**2014 No. 1687**

**INCOME TAX  
CORPORATION TAX**

**The Business Premises Renovation  
Allowances (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>30th June 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>1st July 2014</i>
<i>Coming into force</i>		<i>22nd July 2014</i>

**THE BUSINESS PREMISES RENOVATION  
ALLOWANCES (AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
2. Amendment of the Business Premises Renovation Allowances Regulations 2007
3. Amendment of regulation 2 (interpretation)
4. Amendment of regulation 3 (designation of areas as disadvantaged areas)
5. Amendment of regulation 4 (meaning of “qualifying business premises”)
6. Amendment of regulation 5 (meaning of “qualifying expenditure”)

Signature

Explanatory Note