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STATUTORY INSTRUMENTS

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**2014 No. 685**

**The Investment Transactions (Tax) Regulations 2014**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Investment Transactions (Tax) Regulations 2014 and come into force on 8th April 2014.

(2) The Regulations have effect in relation to transactions entered into on or after that date.