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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

**INCOME TAX  
CORPORATION TAX**

**The Capital Allowances (Structures and  
Buildings Allowances) Regulations 2019**

*Made* - - - - - **\*\*\***

*Coming into force in accordance with regulation 1*

**THE CAPITAL ALLOWANCES (STRUCTURES AND  
BUILDINGS ALLOWANCES) REGULATIONS 2019**

1. Citation and commencement
  2. Amendment to the Capital Allowances Act 2001
  3. Further amendments to the Capital Allowances Act 2001
  4. Amendments to the Taxation of Chargeable Gains Act 1992
  5. Amendments to the Income Tax (Trading and Other Income) Act 2005
  6. Amendment to the Income Tax Act 2007
  7. Amendments to the Corporation Tax Act 2009
  8. Amendments to the Finance Act 2009
  9. Amendments to the Corporation Tax Act 2010
  10. Amendment to the Finance Act 2012
  11. Amendment to the Friendly Societies (Modifications of the Tax Acts)  
Regulations 2012
- Signature  
Explanatory Note