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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**CORPORATION TAX**

The Corporation Tax (Exclusion from Short-Term Loan Relationships) Regulations 2009

*Made* - - - -

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*Coming into force*

*1st January 2010*

THE CORPORATION TAX (EXCLUSION FROM SHORT-TERM LOAN RELATIONSHIPS) REGULATIONS 2009

1. Citation, commencement and interpretation
  2. Exclusion from short-term loan relationship
  3. Meaning of long-term funding purpose
  4. Anti-avoidance
  5. Long-term aggregated loan relationship
- Signature  
Explanatory Note