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STATUTORY INSTRUMENTS

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**1997 No. 1154**

**INCOME TAX**

**The Open-ended Investment Companies (Tax) Regulations 1997**

<i>Made</i>	- - - -	<i>3rd April 1997</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>7th April 1997</i>
<i>Coming into force</i>	- -	<i>28th April 1997</i>

The Treasury, in exercise of the powers conferred on them by section 152 of the Finance Act 1995<sup>(1)</sup>, hereby make the following Regulations:

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<sup>(1)</sup> 1995 c. 4.