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STATUTORY INSTRUMENTS

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**2006 No. 3296**

**The Taxation of Securitisation Companies Regulations 2006**

*Preliminary*

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Taxation of Securitisation Companies Regulations 2006 and shall come into force on the day after the day on which they are made.

(2) These Regulations have effect for periods of account beginning on or after 1st January 2007.