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STATUTORY INSTRUMENTS

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**2009 No. 3314**

**CORPORATION TAX**

**The Distributions (Excluded Companies) Regulations 2009**

*Made - - - - 15th December 2009*

*Coming into force 15th December 2009*

**THE DISTRIBUTIONS (EXCLUDED  
COMPANIES) REGULATIONS 2009**

1. Citation, commencement and effect
  2. Excluded companies
- Signature  
Explanatory Note