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STATUTORY INSTRUMENTS

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**2012 No. 1258**

**INCOME TAX**

The Finance Act 2004, Section 180(5)  
(Modification) Regulations 2012

|   |                      |
|---|----------------------|
| <i>Made</i> - - - -                             | <i>10th May 2012</i> |
| <i>Laid before the House of<br/>Commons</i> - - | <i>11th May 2012</i> |
| <i>Coming into force</i>                        | <i>1st June 2012</i> |

THE FINANCE ACT 2004, SECTION 180(5)  
(MODIFICATION) REGULATIONS 2012

1. Citation, commencement and effect
2. Disregard of section 180(5)(b) of the Finance Act 2004  
Signature  
Explanatory Note