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STATUTORY INSTRUMENTS

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**2012 No. 2395**

**The Stamp Duty Land Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) (Amendment) Regulations 2012**

**Amendment of the Principal Regulations**

4. For regulation 1(3) of the principal Regulations substitute —
  - “(3) For the purposes of these Regulations, section 1122 of the Corporation Tax Act 2010(1) applies to determine whether persons are connected.”.