
STATUTORY INSTRUMENTS

2012 No. 3111

CORPORATION TAX

The Tax Treatment of Financing Costs and Income (Correction of Mismatches: Partnerships and Pensions) Regulations 2012

Made - - - - 14th December 2012
Laid before the House of
Commons - - 17th December 2012
Coming into force 7th January 2013

**THE TAX TREATMENT OF FINANCING COSTS
AND INCOME (CORRECTION OF MISMATCHES:
PARTNERSHIPS AND PENSIONS) REGULATIONS 2012**

1. Citation, commencement, effect and interpretation
 2. Amendment to Part 7 of the Taxation (International and Other Provisions) Act 2010
 3. Amendment to the Tax Treatment of Financing Costs and Income (Correction of Mismatches) Regulations 2010
 4. Election that these Regulations do not apply
- Signature
Explanatory Note