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STATUTORY INSTRUMENTS

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**2013 No. 460**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX  
STAMP DUTY  
STAMP DUTY RESERVE TAX**

**The Building Societies (Core Capital  
Deferred Shares) Regulations 2013**

*Approved by the House of Commons*

*Made - - - - 28th February 2013  
Coming into force in accordance with  
regulation 1(1)*

**THE BUILDING SOCIETIES (CORE CAPITAL  
DEFERRED SHARES) REGULATIONS 2013**

1. Citation, commencement and effect
  2. Core capital deferred shares
  3. Disapplication of provisions
- Signature  
Explanatory Note