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STATUTORY INSTRUMENTS

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**2016 No. 1181**

**CORPORATION TAX**

The Corporation Tax Act 2010 (Profits  
Arising from the Exploitation of Patents)  
Foreign Taxes Designation Regulations 2016

<i>Made</i>	- - - -	<i>6th December 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>7th December 2016</i>
<i>Coming into force</i>		<i>31st December 2016</i>

**THE CORPORATION TAX ACT 2010 (PROFITS  
ARISING FROM THE EXPLOITATION OF PATENTS)  
FOREIGN TAXES DESIGNATION REGULATIONS 2016**

1. Citation and commencement
2. Designation of foreign taxes  
Signature  
Explanatory Note