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STATUTORY INSTRUMENTS

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**2017 No. 1271**

**The Risk Transformation (Tax) Regulations 2017**

**Application of the Corporation Tax Acts**

**10.** For the purposes of Parts 4 and 5 CTA 2010 (loss relief and group relief)(1), the core and each cell of a protected cell company are treated as separate companies

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(1) 2010 c. 4.