

FILING INSTRUCTIONS

RELEASE 20

Below are the filing instructions for Release 20 of *Taxation of Companies and Company Reconstructions*. Please remove and discard the specified old pages and insert the new ones as indicated below.

The filing record card can now be used to indicate details of the most recently filed release. Remember to look at the illustrated filing guide at the end of the Service Information section if you have any difficulty filing in the new pages.

The checklist (which you will find behind these filing instructions) contains a complete list of the pages that your looseleaf should contain **after** you have filed this release.

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