

# FILING INSTRUCTIONS

## RELEASE 3

Filing instructions for Release 3 of *Taxation of Companies and Company Reconstructions*.

**This release includes the binder for Volume 3. BEFORE filing Release 3, please move the existing material in Volumes 1 and 2 as follows:**

**Move ALL of Division G and Division H from Volume 1 to Volume 2.**

**Move ALL of Division P, Division Q, Division R (divider card only), Division S, Division T, Division V, Division W (divider card only), Appendices (divider card only) and Index from Volume 2 to Volume 3.**

**Publication of Release 3 completes the Ninth Edition (orange panel binders). The Eighth Edition (red panel binders) is now completely superseded and there is no longer any need for subscribers to retain the Eighth Edition, unless they wish to do so for reference to past matters.**

Below are the filing instructions for Release 3 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.

For the most up-to-date version of these filing instructions, please visit the subscriber information page at [www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk).

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