
STATUTORY INSTRUMENTS

2017 No. 364

**The Corporation Tax Act 2010 (Part
8C) (Amendment) Regulations 2017**

PART 3

MINOR AMENDMENTS

13. In section 357YC (meaning of “restitution interest”), in subsection (2), in the words before paragraph (a), after “Commissioners” insert “for Her Majesty’s Revenue and Customs”.

14. In section 357YH (countering effect of avoidance arrangements)—

- (a) in subsection (1), omit “restitution-related”, and
- (b) in subsection (3), for ““restitution-related tax advantage”” substitute ““tax advantage””.

15. In section 357YJ (examples of results that may indicate exclusion not available)—

- (a) the existing text becomes subsection (1),
- (b) in subsection (1), in the words before paragraph (a), omit “restitution-related”, and
- (c) after subsection (1) insert—

“(2) In this section “arrangements” and “tax advantage” have the meaning given by section 357YI.”.

16. In section 357YP (treatment of amounts deducted under section 357YO), in subsection (2) (a), after “Commissioners” insert “for Her Majesty’s Revenue and Customs”.

17. In section 357YR (interest on excessive amounts withheld), in subsection (1) after “Commissioners” insert “for Her Majesty’s Revenue and Customs”.

18. In section 357YS (appeal against deduction), in subsection (2), in the words before paragraph (a), after “given” insert “to Her Majesty’s Revenue and Customs”.