
STATUTORY INSTRUMENTS

2017 No. 364

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

PART 2

CHARITABLE COMPANIES, LIFE INSURANCE COMPANIES,
ANTI-AVOIDANCE AND TREATMENT OF AMOUNTS DEDUCTED

Charitable companies

5. In section 357YA (charge to corporation tax on restitution interest)—
 - (a) the existing text becomes subsection (1), and
 - (b) after subsection (1) insert—
 - “(2) In subsection (1) the reference to a company does not include a charitable company.”.