
DRAFT STATUTORY INSTRUMENTS

2014 No.

The Bank Recovery and Resolution Order 2014

Corporation Tax Act 2009

123. In section 322 of the Corporation Tax Act 2009(1) (release of debts: cases where credits are not required to be brought into account), in subsection (5A)(2), after “consequence of” insert “the making of a mandatory reduction instrument or a third country instrument or”.

(1) [2009 c.4](#).

(2) Subsection (5A) was inserted into the Corporation Tax Act 2009 by the Finance Act [2014 \(c.26\)](#).