STATUTORY INSTRUMENTS

2003 No. 1861

INCOME TAX

The Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) (Amendment) Regulations 2003

Made - - - 17th July 2003

Laid before the House of

Commons - - 17th July 2003

Coming into force 7th August 2003

THE CORPORATION TAX (TREATMENT OF UNRELIEVED SURPLUS ADVANCE CORPORATION TAX) (AMENDMENT) REGULATIONS 2003

- 1. Citation, commencement and effect
- Amendments to regulation 22 of the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999 Signature Explanatory Note