
STATUTORY INSTRUMENTS

2009 No. 3173

The Corporation Tax (Financing
Costs and Income) Regulations 2009

PART 2

DISALLOWANCE OF DEDUCTIONS

CHAPTER 1

APPOINTMENT OF AUTHORISED COMPANY

Revocation of appointment by notice

7.—(1) An appointment under paragraph 17 of Schedule 15 ceases to have effect if revoked by the company appointed under that paragraph by notice in writing to an officer of Revenue and Customs at the tax office that deals with the corporation tax affairs of that company.

(2) The appointment ceases to have effect in relation to the relevant period of account in which the notice is given or such subsequent relevant period of account as may be specified in the notice.