
STATUTORY INSTRUMENTS

2017 No. 1227

CORPORATION TAX

The Corporate Interest Restriction
(Consequential Amendments) Regulations 2017

Made - - - - 7th December 2017
Laid before the House of
Commons - - 8th December 2017
Coming into force 29th December 2017

THE CORPORATE INTEREST RESTRICTION
(CONSEQUENTIAL AMENDMENTS) REGULATIONS 2017

1. Citation, commencement and effect
 2. Amendments to the Authorised Investment Funds (Tax) Regulations 2006
 3. Amendment to the Taxation of Securitisation Companies Regulations 2006
 4. Amendment to the Taxation of Insurance Securitisation Companies Regulations 2007
 5. Amendment of the Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009
- Signature
Explanatory Note