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STATUTORY INSTRUMENTS

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**2017 No. 364**

**CORPORATION TAX**

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

*Approved by the House of Commons*

	<i>at 11.00 a.m. on 13th</i>
<i>Made - - - -</i>	<i>March 2017</i>
<i>Laid before the House of</i>	<i>at 3.30 p.m. on 13th</i>
<i>Commons - -</i>	<i>March 2017</i>
<i>Coming into force</i>	<i>14th March 2017</i>

**THE CORPORATION TAX ACT 2010 (PART  
8C) (AMENDMENT) REGULATIONS 2017**

PART 1

GENERAL

1. Citation, commencement and effect
2. The amendments made by Part 2 of these Regulations have...
3. The amendments made by Part 3 of these Regulations have...
4. Amendment of Part 8C of the Corporation Tax Act 2010

PART 2

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

5. Charitable companies
6. In section 357YB (restitution interest chargeable as income), after subsection...
7. Meaning of “restitution interest”
8. Life insurance companies
9. In section 357YV (relationship of Part with other corporation tax...
10. Transfer of rights
11. After section 357YN (migration of company with claim to restitution...
12. Calculation of tax payable

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### PART 3

#### MINOR AMENDMENTS

13. In section 357YC (meaning of “restitution interest”), in subsection (2),...
14. In section 357YH (countering effect of avoidance arrangements)—
15. In section 357YJ (examples of results that may indicate exclusion...
16. In section 357YP (treatment of amounts deducted under section 357YO),...
17. In section 357YR (interest on excessive amounts withheld), in subsection...
18. In section 357YS (appeal against deduction), in subsection (2), in...

Signature

Explanatory Note