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STATUTORY INSTRUMENTS

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**2017 No. 364**

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

**PART 1**

**GENERAL**

**Citation, commencement and effect**

1. These Regulations may be cited as the Corporation Tax Act 2010 (Part 8C) (Amendment) Regulations 2017 and come into force on 14th March 2017.
2. The amendments made by Part 2 of these Regulations have effect from 21 October 2015.
3. The amendments made by Part 3 of these Regulations have effect from 14th March 2017.

**Amendment of Part 8C of the Corporation Tax Act 2010**

4. Part 8C of the Corporation Tax Act 2010(1) is amended as follows.