STATUTORY INSTRUMENTS

## 2017 No. 364

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

## PART 3

## MINOR AMENDMENTS

**13.** In section 357YC (meaning of "restitution interest"), in subsection (2), in the words before paragraph (a), after "Commissioners" insert "for Her Majesty's Revenue and Customs".