
STATUTORY INSTRUMENTS

2017 No. 364

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

PART 3

MINOR AMENDMENTS

- 16.** In section 357YP (treatment of amounts deducted under section 357YO), in subsection (2) (a), after “Commissioners” insert “for Her Majesty’s Revenue and Customs”.