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STATUTORY INSTRUMENTS

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**2017 No. 364**

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

PART 2

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

**Meaning of “restitution interest”**

7. In section 357YC (meaning of “restitution interest”)—
- (a) in subsection (2) for “a claim by the company for restitution” substitute “a company’s right (or possible right) to restitution”, and
  - (b) for subsection (3)(b) substitute—
    - “(b) the Commissioners have in final settlement of a claim in respect of the right (or possible right) mentioned in subsection (2) entered into an agreement under which a person is entitled to be paid, or is to retain, the interest.”.