
STATUTORY INSTRUMENTS

2022 No. 770

CORPORATION TAX

The Corporate Interest Restriction (Electronic Communications) Regulations 2022

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|---|---------|---------------------------|
| <i>Made</i> | - - - - | <i>6th July 2022</i> |
| <i>Laid before the House of Commons</i> | - - | <i>7th July 2022</i> |
| <i>Coming into force</i> | | <i>1st September 2022</i> |

THE CORPORATE INTEREST RESTRICTION
(ELECTRONIC COMMUNICATIONS) REGULATIONS 2022

1. Citation and commencement
 2. Requirement to submit information using electronic communications
 3. Proof of delivery of information
- Signature
Explanatory Note