
STATUTORY INSTRUMENTS

2023 No. 1313

The Resolution of Central Counterparties
(Modified Application of Corporate Law and
Consequential Amendments) Regulations 2023

PART 3

Consequential Amendments

Amendment to the Corporation Tax Act 2009

12. In section 322(5A) of the Corporation Tax Act 2009⁽¹⁾ (release of debts: cases where credits not required to be brought into account), after “2009” insert “or the exercise of a third-country instrument or a stabilisation power under Schedule 11 to the Financial Services and Markets Act 2023”.

⁽¹⁾ 2009 c. 4. Subsection 5A was inserted into section 322 by section 26(3) of the Finance Act 2014 (c. 26) and amended by S.I. 2014/3329.