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STATUTORY INSTRUMENTS

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**2023 No. 518**

The Community Investment Tax Relief (Amendment  
of Investment Limits) Regulations 2023

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Community Investment Tax Relief (Amendment of Investment Limits) Regulations 2023 and come into force on 1st June 2023.

(2) Regulations 2 and 3 have effect in relation to accreditation periods ending on or after 1st June 2023.