
STATUTORY INSTRUMENTS

2024 No. 395

CORPORATION TAX

**The Investment Allowance and Cluster Area Allowance
(Investment Expenditure) (Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>18th March 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>20th March 2024</i>
<i>Coming into force</i>	- -	<i>11th April 2024</i>

The Treasury, in exercise of the powers conferred by sections 332BA and 356JE of the Corporation Tax Act 2010⁽¹⁾, makes the following Regulations.

(1) [2010 c. 4](#). Sections 332BA was inserted by paragraph 2 of Schedule 12 to the Finance Act [2015 \(c. 11\)](#). Sections 356JE was inserted by paragraph 2 of Schedule 13 to the Finance Act [2015 \(c. 11\)](#).