

Draft Regulations laid before the House of Commons under sections 622A(3), 1158(8) and 1159(4) of the Corporation Tax Act 2010 and section 372(3)(b) of the Taxation (International and Other Provisions) Act 2010, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2011 No.

CORPORATION TAX

The Investment Trust (Approved
Company) (Tax) Regulations 2011

Made - - - - 2011
Coming into force - - 1st January 2012

The Treasury make the following regulations in exercise of the powers conferred by sections 622A, 1158(6) and 1159 of the Corporation Tax Act 2010⁽¹⁾ and section 354 of the Taxation (International and Other Provisions) Act 2010⁽²⁾.

In accordance with sections 622A(3), 1158(8) and 1159(4) of the Corporation Tax Act 2010 and section 372(3)(b) of the Taxation (International and Other Provisions) Act 2010, a draft of these Regulations was laid before the House of Commons and approved by a resolution of that House.

(1) 2010 c. 4; new sections 1158 and 1159 were substituted by section 49 of the Finance Act 2011 (c. 11) and section 622A was inserted by section 50 of that Act.
(2) 2010 c. 8.