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STATUTORY INSTRUMENTS

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**2008 No. 1520**

**The Energy-Saving Items (Corporation Tax) Regulations 2008**

**Further provisions**

7.—(1) This regulation applies if any question arises under regulations 3(3) or 4 to 6 as to the amount of the deduction to which a company may be entitled.

(2) The amount shall be treated as if it were an amount specified in a paragraph of subsection (1) of section 42 of ICTA 1988<sup>(1)</sup> (appeals against determinations under sections 34 to 36 or Chapter 4 of Part 3 of the Income Tax (Trading and Other Income) Act 2005)<sup>(2)</sup>, and the procedure set out in that section shall apply accordingly.

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(1) Section 42 was amended by paragraph 24 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5).

(2) 2005 c.5.