STATUTORY INSTRUMENTS

2010 No. 669

CORPORATION TAX

The Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) (Amendment) Regulations 2010

Made - - - 9th March 2010
Laid before the House of
Commons - 10th March 2010
Coming into force 1st April 2010

THE CORPORATION TAX (TREATMENT OF UNRELIEVED SURPLUS ADVANCE CORPORATION TAX) (AMENDMENT) REGULATIONS 2010

- 1. Citation and commencement
- Amendment of the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999
- 3. Amendment of regulation 3
- 4. Insertion of regulation 6A
- 5. Insertion of regulation 10A
- 6. Substitution of "an officer of Revenue and Customs"
- 7. Omission of regulation 23 Signature

Explanatory Note