
STATUTORY INSTRUMENTS

2013 No. 157

CORPORATION TAX

The Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) (Amendment) Regulations 2013

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| <i>Made</i> | - - - - | <i>29th January 2013</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>30th January 2013</i> |
| <i>Coming into force</i> | - - | <i>11th March 2013</i> |

The Treasury make the following Regulations in exercise of the powers conferred by section 32 of the Finance Act 1998⁽¹⁾.

Citation and commencement

1. These Regulations may be cited as the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) (Amendment) Regulations 2013 and come into force on 11th March 2013.

Amendment of the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999

2.—(1) In regulation 6(1) of the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999⁽²⁾ (definition of group), for “the United Kingdom” substitute “an EEA state”.

(2) The amendment made by paragraph (1) has effect in relation to distributions made on or after 11 March 2013.

29th January 2013

Mark Lancaster
Desmond Swayne
Two of the Lords Commissioners of Her Majesty’s Treasury

(1) 1998 c. 36.

(2) S.I. 1999/358 as amended by S.I. 2003/1861 and 2010/669.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Corporation Tax (Treatment of Unrelieved Surplus Advance Corporation Tax) Regulations 1999 (S.I. 1999/358) to change the definition of a group to allow the parent company of group to be resident in an EEA state other than the United Kingdom.

A Tax Information and Impact Note covering this instrument was published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.