
STATUTORY INSTRUMENTS

2017 No. 1271

**CORPORATION TAX
INCOME TAX**

The Risk Transformation (Tax) Regulations 2017

*Made - - - - 12th December 2017
Coming into force in accordance with
regulation 1(1)*

THE RISK TRANSFORMATION (TAX) REGULATIONS 2017

1. Citation, commencement and effect
2. Interpretation
3. Qualifying transformer vehicle
4. Corporation tax
5. Income tax
6. Removal of special tax treatment
7. Condition A
8. Condition B
9. Application of the Corporation Tax Acts
10. For the purposes of Parts 4 and 5 CTA 2010...
11. For the purposes of Part 5 of CTA 2010 (group...
Signature
Explanatory Note