Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

STATUTORY INSTRUMENTS

2017 No. 1271

The Risk Transformation (Tax) Regulations 2017

Application of the Corporation Tax Acts

11. For the purposes of Part 5 of CTA 2010 (group relief), a qualifying transformer vehicle, and, in the case of a protected cell company, a cell or the core of the company, is not treated as a member of any group or consortium.