

---

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.