tatus:	This is the	original	version	(as it was	originally made).	This
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STATUTORY INSTRUMENTS

2017 No. 1271

The Risk Transformation (Tax) Regulations 2017

Removal of special tax treatment

- **6.**—(1) If condition A (set out in regulation 7) or B (set out in regulation 8) is met, regulations 4 and 5 do not apply in relation to profits arising or payments made in the accounting period in which the condition is met, or treated as met, or in any subsequent accounting period.
- (2) If the qualifying transformer vehicle is a protected cell company, where condition B is met, paragraph (1) only applies in relation to profits of, and payments by, the cell in relation to which the condition is met.