
STATUTORY INSTRUMENTS

2017 No. 364

The Corporation Tax Act 2010 (Part
8C) (Amendment) Regulations 2017

PART 3

MINOR AMENDMENTS

- 14.** In section 357YH (countering effect of avoidance arrangements)—
- (a) in subsection (1), omit “restitution-related”, and
 - (b) in subsection (3), for ““restitution-related tax advantage”” substitute ““tax advantage””.