
STATUTORY INSTRUMENTS

2017 No. 364

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

PART 3

MINOR AMENDMENTS

- 15.** In section 357YJ (examples of results that may indicate exclusion not available)—
- (a) the existing text becomes subsection (1),
 - (b) in subsection (1), in the words before paragraph (a), omit “restitution-related”, and
 - (c) after subsection (1) insert—
 - “(2) In this section “arrangements” and “tax advantage” have the meaning given by section 357YI.”.