
STATUTORY INSTRUMENTS

2022 No. 1164 (C. 90)

CORPORATION TAX

The Finance Act 2022, Part 2 of Schedule 5 (Insurance
Contracts: Change in Accounting Standards)
(Commencement and Savings Provision) Regulations 2022

Made - - - - 9th November 2022

THE FINANCE ACT 2022, PART 2 OF SCHEDULE 5
(INSURANCE CONTRACTS: CHANGE IN
ACCOUNTING STANDARDS) (COMMENCEMENT
AND SAVINGS PROVISION) REGULATIONS 2022

1. Citation
2. Commencement and savings provision
Signature
Explanatory Note