STATUTORY INSTRUMENTS

2022 No. 266

CORPORATION TAX

The Residential Property Developer Tax (Allocation of Allowance) Regulations 2022

Made - - - - 9th March 2022
Laid before the House of
Commons - - 10th March 2022
Coming into force 1st April 2022

THE RESIDENTIAL PROPERTY DEVELOPER TAX (ALLOCATION OF ALLOWANCE) REGULATIONS 2022

PART 1

Introductory

- 1. Citation and commencement
- 2. Interpretation

PART 2

Allowance

- 3. Nomination of allocating member
- 4. Change of allocating member
- 5. Allowance allocation statement
- 6. Amendment of the allowance allocation statement

PART 3

Joint venture companies: allowance

- 7. Disapplication of section 44
- 8. Groups
- 9. Nominated company
- 10. Notional allowance statement
- 11. Amendment of the notional allowance statement

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 4

General

12. Tax returns
Signature
Explanatory Note