

---

STATUTORY INSTRUMENTS

---

**2023 No. 149**

**The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023**

**Part 3 – Specific amendments to primary legislation**

**Amendment of the Corporation Tax Act 2009**

**20.**—(1) The Corporation Tax Act 2009<sup>(1)</sup> is amended as follows.

(2) Section 1207 is amended as follows.

(a) After subsection (3) insert—

[<sup>F1</sup>“(3A)] In the application of this section in England and Wales, the reference in subsection (3)(b) to 12 months is to be read as a reference to the general limit in a magistrates’ court (or to 6 months in relation to an offence committed before 2 May 2022).”.

(b) Omit subsection (6)(a).

(3) Section 1216CN is amended as follows.

(a) After subsection (3) insert—

[<sup>F2</sup>“(3A)] In the application of this section in England and Wales, the reference in subsection (3)(b) to 12 months is to be read as a reference to the general limit in a magistrates’ court (or to 6 months in relation to an offence committed before 2 May 2022).”.

(b) Omit subsection (6)(a).

(4) Subsection 1217CN is amended as follows.

(a) After subsection (3) insert—

[<sup>F3</sup>“(3A)] In the application of this section in England and Wales, the reference in subsection (3)(b) to 12 months is to be read as a reference to the general limit in a magistrates’ court (or to 6 months in relation to an offence committed before 2 May 2022).”.

(b) Omit subsection (6)(a).

**F1** Word in reg. 20(2)(a) substituted (18.10.2023) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) \(Revocation and Amendment\) Regulations 2023 \(S.I. 2023/1108\)](#), regs. 1(2), **3(2)**

**F2** Word in reg. 20(3)(a) substituted (18.10.2023) by [The Judicial Review and Courts Act 2022 \(Magistrates' Court Sentencing Powers\) \(Revocation and Amendment\) Regulations 2023 \(S.I. 2023/1108\)](#), regs. 1(2), **3(2)**

---

**Changes to legislation:** There are currently no known outstanding effects for the The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023, Section 20. (See end of Document for details)

---

**F3** Word in reg. 20(4)(a) substituted (18.10.2023) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) (Revocation and Amendment) Regulations 2023 (S.I. 2023/1108), regs. 1(2), **3(2)**

---

**Commencement Information**

**I1** Reg. 20 in force at made date, see **reg. 1(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023, Section 20.