Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

STATUTORY INSTRUMENTS

2017 No. 1271

The Risk Transformation (Tax) Regulations 2017

Application of the Corporation Tax Acts

9. Sections 171 (transfers within a group) and 171A (election to reallocate gain or loss) of TCGA 1992(1) do not apply if "company B" in subsection (1) of each of those sections is a qualifying transformer vehicle.

^{(1) 1992} c. 12; section 171 was relevantly amended by paragraph 2 of Schedule 29 to the Finance Act 2000 (c. 17); section 171A was substituted by paragraph 1 of Schedule 12 to the Finance Act 2009 (c. 10).