
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](#)).