
STATUTORY INSTRUMENTS

2017 No. 292

CORPORATION TAX

The Investment Allowance and Cluster Area
Allowance (Investment Expenditure) Regulations 2017

<i>Made - - - -</i>	<i>7th March 2017</i>
<i>Laid before the House of Commons - -</i>	<i>8th March 2017</i>
<i>Coming into force</i>	<i>29th March 2017</i>

THE INVESTMENT ALLOWANCE AND
CLUSTER AREA ALLOWANCE (INVESTMENT
EXPENDITURE) REGULATIONS 2017

1. Citation, commencement and effect
 2. Investment expenditure
 3. Operating expenditure
 4. Leasing expenditure
 5. Excluded expenditure: receipt of lease amounts
 6. Excluded expenditure: subleases
 7. Excluded expenditure: arrangements
 8. When expenditure is incurred
- Signature
Explanatory Note