
STATUTORY INSTRUMENTS

2019 No. 63

CORPORATION TAX

**The Investment Allowance and Cluster Area Allowance
(Relevant Income: Tariff Receipts) Regulations 2019**

Made - - - - 16th January 2019

Coming into force in accordance with regulation 1

**THE INVESTMENT ALLOWANCE AND CLUSTER
AREA ALLOWANCE (RELEVANT INCOME:
TARIFF RECEIPTS) REGULATIONS 2019**

1. Citation, commencement, effect and interpretation
 2. Relevant income for investment allowance
 3. Relevant income for cluster area allowance
 4. Amendment of Part 8
- Signature
Explanatory Note