
STATUTORY INSTRUMENTS

2019 No. 63

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

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Investment Allowance and Cluster Area Allowance (Relevant Income: Tariff Receipts) Regulations 2019 and come into force on the day after the day on which they are made.

(2) These Regulations have effect in relation to tariff receipts⁽¹⁾ of a company in an accounting period beginning on or after 16th September 2016.

(3) In these Regulations references to a Chapter, Part or section are references to that Chapter, Part or section of the Corporation Tax Act 2010.

(1) The meaning of “tariff receipts” is given in section 291(9) and (10) and section 291A of the Corporation Tax Act 2010. Section 291(9) was substituted by, and sections 291(10) and section 291A were inserted by, section 22 of the Finance Act 2018 (c. 3).