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STATUTORY INSTRUMENTS

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**2022 No. 266**

The Residential Property Developer Tax  
(Allocation of Allowance) Regulations 2022

PART 2

Allowance

**Nomination of allocating member**

**3.**—(1) A member of group G may be nominated to be the allocating member of the group by the ultimate parent of group G.

(2) The nomination must—

- (a) be made in writing to HMRC,
- (b) be signed by the appropriate person in relation to the ultimate parent, and
- (c) state the first accounting period for which the nomination is to have effect.

(3) A nomination has effect until—

- (a) substituted by a new nomination made in accordance with paragraphs (1) and (2),
- (b) revoked by notice in writing to HMRC by the appropriate person in relation to the ultimate parent of group G, or
- (c) the allocating member ceases to be a member of group G.