
STATUTORY INSTRUMENTS

2023 No. 518

**CORPORATION TAX
INCOME TAX**

The Community Investment Tax Relief (Amendment
of Investment Limits) Regulations 2023

<i>Made</i>	- - - -	<i>9th May 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th May 2023</i>
<i>Coming into force</i>	- -	<i>1st June 2023</i>

The Treasury, in exercise of the powers conferred by sections 340(2)(b) and (6), 341(1) and 348(6) and (7) of the Income Tax Act 2007⁽¹⁾ and section 229(6) and (7) of the Corporation Tax Act 2010⁽²⁾, make the following Regulations.

(1) 2007 c. 3. Section 348(7) was amended by paragraph 511 of Schedule 1 to the Corporation Tax Act 2010.
(2) 2010 c. 4.