
STATUTORY INSTRUMENTS

2023 No. 518

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

Amendment of the Income Tax Act 2007

2. In section 348(4) of the Income Tax Act 2007 (tax relief certificates)—
 - (a) in paragraph (a), for “£10 million” substitute “£25 million”;
 - (b) in paragraph (b), for “£20 million” substitute “£100 million”.