
STATUTORY INSTRUMENTS

2023 No. 518

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

Amendment of the Corporation Tax Act 2010

3. In section 229(4) of the Corporation Tax Act 2010 (tax relief certificates)—
 - (a) in paragraph (a), for “£10 million” substitute “£25 million”;
 - (b) in paragraph (b), for “£20 million” substitute “£100 million”.