
STATUTORY INSTRUMENTS

2023 No. 518

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

Amendment of the Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003

4. In Schedule 1 to the Community Investment Tax Relief (Accreditation of Community Development Finance Institutions) Regulations 2003⁽¹⁾ (investments which are not relevant investments)—

- (a) in paragraph 2, for “£100,000” in each place it occurs, substitute “£250,000”;
- (b) in paragraph 3, for “(as published at http://europa.eu.int/comm/competition/state_aid/others/reference_rates.html)”, substitute “(the base rate for the United Kingdom as published at https://competition-policy.ec.europa.eu/state-aid/legislation/reference-discount-rates-and-recovery-interest-rates/reference-and-discount-rates_en)”;
- (c) in paragraph 4, for “£250,000” in each place it occurs, substitute “£375,000”.

⁽¹⁾ [S.I. 2003/96](#); paragraphs 2 and 4 of Schedule 1 were amended by [S.I. 2013/417](#).