
STATUTORY INSTRUMENTS

2023 No. 818

**CORPORATION TAX
INCOME TAX**

The Transfer Pricing Records Regulations 2023

<i>Made</i> - - - -	<i>18th July 2023</i>
<i>Laid before the House of Commons</i> - -	<i>19th July 2023</i>
<i>Coming into force</i>	<i>9th August 2023</i>

THE TRANSFER PRICING RECORDS REGULATIONS 2023

1. Citation, commencement, effect and interpretation
 2. Meaning of relevant person and relevant tax period
 3. Meaning of controlled transaction
 4. Obligation to keep and preserve relevant transfer pricing records
 5. Specified relevant transfer pricing records
 6. Information that may be excluded from the Local File
- Signature
Explanatory Note