
STATUTORY INSTRUMENTS

2024 No. 395

CORPORATION TAX

**The Investment Allowance and Cluster Area Allowance
(Investment Expenditure) (Amendment) Regulations 2024**

<i>Made</i> - - - -	<i>18th March 2024</i>
<i>Laid before the House of Commons</i> - -	<i>20th March 2024</i>
<i>Coming into force</i>	<i>11th April 2024</i>

**THE INVESTMENT ALLOWANCE AND
CLUSTER AREA ALLOWANCE (INVESTMENT
EXPENDITURE) (AMENDMENT) REGULATIONS 2024**

1. Citation, commencement and effect
2. Amendment of the Investment Allowance and Cluster Area Allowance
(Investment Expenditure) Regulations 2017
Signature
Explanatory Note