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STATUTORY INSTRUMENTS

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**2014 No. 3329**

**The Bank Recovery and Resolution Order 2014**

**Corporation Tax Act 2009**

**123.** In section 322 of the Corporation Tax Act 2009(1) (release of debts: cases where credits are not required to be brought into account), in subsection (5A)(2), after “consequence of” insert “the making of a mandatory reduction instrument or a third country instrument or”.

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(1) 2009 c.4.

(2) Subsection (5A) was inserted into the Corporation Tax Act 2009 by the Finance Act 2014 (c.26).