
STATUTORY INSTRUMENTS

2017 No. 1271

The Risk Transformation (Tax) Regulations 2017

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Risk Transformation (Tax) Regulations 2017 and come into force three days after the day on which they are made.

(2) These Regulations have effect—

- (a) for the purposes of corporation tax, for accounting periods beginning on or after that date, and
- (b) for the purposes of income tax, for payments made on or after that date.