STATUTORY INSTRUMENTS

2026 No. 352

CORPORATION TAX

The Corporate Interest Restriction (Electronic Communications) (Amendment) Regulations 2026

Made - - - -	*25th March 2026*
Laid before the House of Commons - - - -	*26th March 2026*
Coming into force - -	*1st April 2026*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by sections 135(1), (2)(a) and (e), (3)(a) and 136 of the Finance Act 2002(**1**) and now exercisable by them(**2**) and paragraph 3 of Schedule 7A to the Taxation (International and Other Provisions) Act 2010(**3**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Corporate Interest Restriction (Electronic Communications) (Amendment) Regulations 2026 and come into force on 1st April 2026.

(2) These Regulations have effect for periods of account(**4**) ending on or after 31st March 2026.

Amendment of the Corporate Interest Restriction (Electronic Communications) Regulations 2022

2.—(1) The Corporate Interest Restriction (Electronic Communications) Regulations 2022(**5**) are amended as follows.

(2) In regulation 2 (requirement to submit information using electronic communications)—

(a) in paragraph (1)—

(i) omit sub-paragraphs (a) and (b);

(**1**) 2002 c. 23; section 135 was amended by paragraphs 94 and 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 93(1) to (3) of the Finance Act 2007 (c. 11), and S.I. 2011/1043.

(**2**) The functions of the Commissioners of Inland Revenue under section 136 of the Finance Act 2002 were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005. Section 50(1) of that Act provides that, in so far as is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for His Majesty's Revenue and Customs.

(**3**) 2010 c. 8; Schedule 7A was inserted by paragraph 2 of Schedule 5 to the Finance (No. 2) Act 2017 (c. 32).

(**4**) See section 480 of the Taxation (International and Other Provisions) Act 2010 for the definition of "period of account".

(**5**) S.I. 2022/770.

(ii) in sub-paragraph (c), for "that Schedule" substitute "Schedule 7A to the Taxation (International and Other Provisions) Act 2010";

(b) omit paragraph (3).

(3) In regulation 3 (proof of delivery of information)—

(a) in paragraph (1), omit "notice or";

(b) in paragraph (2), omit "notice or".

Daljit Rehal
Jonathan Athow
Two of the Commissioners for His Majesty's Revenue and Customs

25th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Corporate Interest Restriction (Electronic Communications) Regulations 2022 ("the 2022 Regulations"). The 2022 Regulations make provision for certain notices and returns relating to the corporate interest restriction to be sent to HMRC via an approved method of electronic communication. These Regulations make consequential amendments to the administration of the corporate interest restriction following the amendments to Schedule 7A to the Taxation (International and Other Provisions) Act 2010 made by section 61 of Part 1 of the Finance Act 2026 (c. 11). Those amendments remove the requirement for a worldwide group to make appointments or revocations of their reporting company by notice to His Majesty's Revenue and Customs with effect for periods of account ending on or after 31st March 2026.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 alongside the Budget 2025 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.