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SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 5

INTERPRETATION

When is a company a subsidiary of another company?

- 40 Chapter 6 of Part 5 of the Corporation Tax Act 2010 (c.4) (group relief: equity holders and profits or assets available for distribution) applies for the purposes of paragraph 37(b) and (c) as it applies for the purposes of section 151(4)(a) and (b) of that Act.

Commencement Information

- II** Sch. 11 para. 40 in force at 1.4.2015 by [S.S.I. 2015/108](#), **art. 2**

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