



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 22

#### MISCELLANEOUS PROVISIONS

### CHAPTER 8

#### EXEMPTIONS

##### *Local authorities etc*

#### **984 Local authorities and local authority associations**

- (1) A local authority in the United Kingdom is not liable to corporation tax.
- (2) A local authority association in the United Kingdom is not liable to corporation tax.