
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 645. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Corporation Tax Act 2009 (c. 4)

645 In section 768 (company cannot be member of more than one group) for subsection (9) substitute—

“(9) For the purposes of subsection (8) share capital is owned directly or indirectly if it would be so owned by a body corporate for the purposes of section 1154(2) of CTA 2010 (meaning of “51% subsidiary”).”

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 645.