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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 653. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Corporation Tax Act 2009 (c. 4)*

- 653 (1) Amend section 796 (interpretation of section 795) as follows.
- (2) In subsection (4) in paragraph (b) of the definition of “director” for “section 417(5) of ICTA (read with section 417(6) of that Act)” substitute “ section 452(1) of CTA 2010 ”.
- (3) In subsection (5) for “has the meaning given by section 416(2) to (6) of ICTA” substitute “ is to be read in accordance with sections 450 and 451 of CTA 2010 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 653.