



Corporation Tax Act 2010

2010 CHAPTER 4

PART 10

CLOSE COMPANIES

CHAPTER 2

BASIC DEFINITIONS

Companies which are not to be close companies

442 Particular types of company

A company is not to be treated as a close company if—

- (a) it is non-UK resident,
- (b) it is a [^{F1}registered society] , or
- (c) it is a building society.

Textual Amendments

F1 Words in Act substituted (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014](#) (c. 14), [Sch. 4 para. 156](#) (with Sch. 5)

Modifications etc. (not altering text)

C1 S. 442(a) applied (with modifications) (9.12.2021) by [S.I. 2006/964, reg. 9A\(8H\)](#) (as inserted by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2021](#) (S.I. 2021/1270), regs. 1, [3\(1\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 442.