



Corporation Tax Act 2010

2010 CHAPTER 4

^{F1}PART 18

TRANSACTIONS IN LAND

Further provisions relevant to the charge

826 Valuations and apportionments

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Textual Amendments

- F1** Pt. 18 omitted (with effect in accordance with s. 81 of the amending Act and also with effect in accordance with [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 39(1)(2)) by virtue of [Finance Act 2016 \(c. 24\)](#), s. 77(4)

Status:

This version of this provision no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 826.