



Corporation Tax Act 2010

2010 CHAPTER 4

PART 23

COMPANY DISTRIBUTIONS

CHAPTER 2

MATTERS WHICH ARE DISTRIBUTIONS

Distributions, other than dividends, in respect of shares

^{F1}1002 Exceptions for certain transfers of assets or liabilities between a company and its members

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Textual Amendments

F1 S. 1002 repealed (with effect in accordance with s. 33(6) of the amending Act) by [Finance Act 2012](#) (c. 14), s. 33(2)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1002.