



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 23

#### COMPANY DISTRIBUTIONS

### CHAPTER 2

#### MATTERS WHICH ARE DISTRIBUTIONS

#### *Introduction*

#### **998 Overview of Chapter**

- (1) Sections 1000 to 1023 are about the meaning of “distribution” in the Corporation Tax Acts.
- (2) In particular, section 1000(1) lists the matters which are distributions.
- (3) Sections [<sup>F1</sup>1003] to 1023 contain provisions supplementing the paragraphs of that list.
- (4) The table in section 1001 mentions some of the main provisions which explain, supplement or limit particular paragraphs of the list in section 1000(1).
- (5) Sections 1024 to 1028 are about the meaning of “repayment of share capital”.

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#### **Textual Amendments**

- F1** Words in s. 998(3) substituted (with effect in accordance with s. 33(6) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 33\(5\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 998.