



Finance (No. 2) Act 2010

2010 CHAPTER 31

PART 2

OTHER PROVISIONS

Corporation tax

8 Amounts not fully recognised for accounting purposes

Schedule 5 contains amendments of sections 311, 312 and 599A of CTA 2009 (loan relationships and derivative contracts: treatment of amounts not fully recognised for accounting purposes).

^{F19} Insurance companies: business transfers involving excess assets

.....

Textual Amendments

F1 S. 9 omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(v\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross
Heading: Corporation tax.