



Corporation Tax Act 2010

2010 CHAPTER 4

PART 8

OIL ACTIVITIES

[^{F1}CHAPTER 3A

RATES AT WHICH CORPORATION TAX IS CHARGED ON RING FENCE PROFITS]

Augmented profits

^{F1}279G “Augmented profits”

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Textual Amendments

F1 Ss. 279F-279H omitted (with effect in accordance with Sch. 1 para. 34 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 1 para. 11**

^{F1}279H Interpretation of section 279G(3) and (4)

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Textual Amendments

F1 Ss. 279F-279H omitted (with effect in accordance with Sch. 1 para. 34 of the amending Act) by virtue of Finance Act 2021 (c. 26), **Sch. 1 para. 11**

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross
Heading: Augmented profits.