
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 385. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax (Earnings and Pensions) Act 2003

- 385 In section 357(2) (business entertainment and gifts: exception where employer's expenses disallowed)—
- (a) omit “section 505(1)(e) of ICTA or”, and
 - (b) after “2007” insert “ or section 478 of CTA 2010 ”.

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