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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 511. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### OTHER ENACTMENTS

###### *Income Tax Act 2007*

- 511 (1) Amend section 348 (CITR: tax relief certificates) as follows.
- (2) In subsection (3)—
- (a) omit “which” where it first appears,
  - (b) in paragraph (a) at the beginning insert “ which ”, and
  - (c) in paragraph (b) for “paragraph 12 of Schedule 16 to FA 2002” substitute “ section 229 of CTA 2010 ”.
- (3) In subsection (7)—
- (a) for “the amount” substitute “ an amount ”, and
  - (b) for “takes effect” substitute “ comes into force ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 511.