
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 552. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax Act 2007

- 552 In section 809M(3) (meaning of “relevant person”)—
- (a) in paragraph (c) for “has the same meaning as in the Corporation Tax Acts (see sections 414 and 415 of ICTA)” substitute “ is to be read in accordance with Chapter 2 of Part 10 of CTA 2010 (see in particular section 439 of that Act) ”,
 - (b) in paragraph (ca) for “section 419 of ICTA (see sections 417(1) and 419(7) of” substitute “ section 455 of CTA 2010 (see sections 454 and 455(5) of ”, and
 - (c) in paragraph (cb) for “section 838 of ICTA” substitute “ Chapter 3 of Part 24 of CTA 2010 ”.

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There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 552.