
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 568. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax Act 2007

568 In section 1000 (meaning of “local authority association”) for subsections (4) and (5) substitute—

“(4) For the purposes of condition A, if a member (“M”) of a local authority association is a representative of, or is appointed by, a local authority, group of local authorities or a local authority association, the authority, group or association concerned (rather than M) is to be treated as a constituent member of the local authority association.”

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 568.