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*Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 609. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Corporation Tax Act 2009 (c. 4)*

- 609 (1) Amend section 371 (interpretation) as follows.
- (2) In subsection (1)—
- (a) for the definition of “consortium company” substitute—
- ““consortium company” means a trading company, as defined by section 185(1) of CTA 2010, that is owned by a consortium or a holding company that is so owned,”
- (b) for the definition of “group relief” substitute—
- ““group relief” means corporation tax relief under Part 5 of CTA 2010 (see section 97(2) of that Act),”
- (c) for the definition of “holding company” substitute—
- ““holding company” has the same meaning as in Part 5 of CTA 2010 (see section 185(2) of that Act),”
- (d) in the definition of “member” for “Chapter 4 of Part 10 of ICTA (group relief)” substitute “Part 5 of CTA 2010 (see section 153(2) of that Act)”, and
- (e) in the definition of “subsidiary”, for the words after “means” to the end substitute “ a trading company (as defined by section 185(1) of CTA 2010) that, by reference to that holding company, is owned by a consortium by virtue of section 153(3) of that Act ”.
- (3) In subsection (2) for “section 413(6) of ICTA” substitute “ section 153 of CTA 2010 ”.
- (4) In subsection (3) for the words from “Chapter 4” to the end substitute “ Part 5 of CTA 2010 (group relief) (see section 152 of that Act) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 609.