



Corporation Tax Act 2010

2010 CHAPTER 4

PART 23

COMPANY DISTRIBUTIONS

CHAPTER 3

MATTERS WHICH ARE NOT DISTRIBUTIONS

Distributions in a winding up

1030 Distribution in respect of share capital in a winding up

A distribution made in respect of share capital in a winding up is not a distribution of a company for the purposes of the Corporation Tax Acts.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1030.