



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 23

#### COMPANY DISTRIBUTIONS

### CHAPTER 6

#### INFORMATION AND RETURNS: FURTHER PROVISIONS

#### *General duties to provide information*

#### **1103 Power to modify or replace sections 1101 and 1102**

- (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations modify, supplement or replace any of the provisions of sections 1101 and 1102 for the purpose stated in subsection (2).
- (2) That is the purpose of requiring UK resident companies to—
  - (a) make returns, and
  - (b) give information,to an officer of Revenue and Customs in respect of distributions made by the companies [<sup>F1</sup>to which section 1100 does not apply] .
- (3) References in this Act and in any other enactment to sections 1101 and 1102 are to be read as including a reference to any regulations made under this section.
- (4) Regulations under this section may authorise the Commissioners to make special arrangements as regards the [<sup>F2</sup>matter] specified in subsection (5) if in their opinion there are circumstances justifying it.
- (5) [<sup>F3</sup>That matter is] —
  - (a) the repayment of income tax borne by a company, <sup>F4</sup>...
  - <sup>F4</sup>(b) .....

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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1103. (See end of Document for details)

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- (6) Regulations under this section may—
- (a) make different provision for different descriptions of companies and for different circumstances, and
  - (b) contain incidental, supplemental, consequential and transitional provision and savings.
- (7) No regulations may be made under this section unless a draft of the statutory instrument containing them has been laid before and approved by a resolution of the House of Commons.

#### Textual Amendments

- F1** Words in s. 1103(2) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 41\(a\)](#)
- F2** Word in s. 1103(4) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 41\(b\)](#)
- F3** Words in s. 1103(5) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 41\(c\)\(i\)](#)
- F4** S. 1103(5)(b) and word omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 41\(c\)\(ii\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1103.