



Corporation Tax Act 2010

2010 CHAPTER 4

PART 23

COMPANY DISTRIBUTIONS

CHAPTER 8

INTERPRETATION OF PART

1112 Arrangements between companies

- (1) This section applies if two or more companies enter into arrangements to make distributions to each other's members.
- (2) For the purposes mentioned in subsection (3) all parties concerned (however many) may be treated as if anything done by any one of those companies had been done by any one of the others.
- (3) The purposes are those of this Part except sections 1054 to 1058 and 1064 to 1071.

Modifications etc. (not altering text)

- C1** S. 1112 applied by 2004 c. 12, s. 196L(3) (as inserted (with effect in accordance with Sch. 13 para. 17 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 13 para. 15](#) (with [Sch. 13 Pt. 4](#)))

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1112.