



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

1118 Introduction to Chapter

- (1) This Chapter contains definitions for the purposes of the Corporation Tax Acts.
- (2) Section 1119 lists the definitions and either sets them out in full or indicates where they are set out in full.
- (3) The definitions set out in sections 1120, 1129, 1138 and 1139 apply only for the purposes of the provisions of the Corporation Tax Acts that apply them.
- (4) The definitions set out in sections 1122 and 1124 apply only for the purposes of provisions of the Corporation Tax Acts—
 - (a) which apply them, or
 - (b) to which they are applied (see section 1316 of CTA 2009 and section 1176 of this Act).
- (5) The other definitions apply for the purposes of the Corporation Tax Acts unless otherwise indicated (whether expressly or by implication).

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 1118.