



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

1121 “Company”

- (1) In the Corporation Tax Acts “company” means any body corporate or unincorporated association, but does not include a partnership, a local authority or a local authority association.
- (2) Subsection (1) needs to be read with section 617 (under which the trustees of an authorised unit trust are treated for certain purposes as a UK resident company).