



Corporation Tax Act 2010

2010 CHAPTER 4

PART 25

DEFINITIONS FOR PURPOSES OF ACT AND FINAL PROVISIONS

Definitions for the purposes of Act

1176 Meaning of “connected” persons and “control”

- (1) Section 1122 (how to tell whether persons are connected) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).
- (2) Section 1124 (meaning of control in relation to a body corporate or partnership) applies for the purposes of this Act 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 1176.