



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

CHAPTER 7

MISCELLANEOUS PROVISIONS AND INTERPRETATION OF PART

Interpretation

187 “Non-UK tax”

- (1) In this Part “non-UK tax” means a tax chargeable under the law of a territory outside the United Kingdom which—
 - (a) is charged on income and corresponds to United Kingdom income tax, or
 - (b) is charged on income or chargeable gains or both and corresponds to United Kingdom corporation tax.
- (2) A tax is not outside the scope of subsection (1) by reason only that it—
 - (a) is chargeable under the law of a province, state or other part of a country, or
 - (b) is levied by or on behalf of a municipality or other local body.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 187.