



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### <sup>F1</sup>PART 3

#### COMPANIES WITH SMALL PROFITS

##### *The lower limit and the upper limit*

#### 25 Associated companies

.....

#### **Textual Amendments**

**F1** Pt. 3 omitted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 1 para. 4](#)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 25.