



Corporation Tax Act 2010

2010 CHAPTER 4

^{F1}PART 3

COMPANIES WITH SMALL PROFITS

The lower limit and the upper limit

28 Associated companies: fixed-rate preference shares

.....

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This version of this provision no longer has effect.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 28.