



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8A

PROFITS ARISING FROM THE EXPLOITATION OF PATENTS ETC

CHAPTER 3

RELEVANT IP PROFITS [^{F1}: CASES MENTIONED IN
SECTION 357A(7): NO INCOME FROM NEW IP]]

Relevant IP income

^{F1}357CC Relevant IP income

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Textual Amendments

F1 Ss. 357CB-357CF omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 9 para. 6](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 357CC.