



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 12

#### REAL ESTATE INVESTMENT TRUSTS

### CHAPTER 10

#### JOINT VENTURES

#### *Specific requirements and modifications*

#### **594 Modifications of Chapter 3**

- (1) Section 534(4) (profits) has effect in relation to a joint venture company or a member of a joint venture group as if for the words from “is to be treated” to the end there were substituted “is to be ignored for the purposes of this section”.
- (2) Section 535(7) (gains) has effect in relation to a joint venture company or a member of a joint venture group as if for the words from “is to be treated” to the end there were substituted “is to be ignored for the purposes of this section”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 594.