



Corporation Tax Act 2010

2010 CHAPTER 4

PART 13 U.K.

OTHER SPECIAL TYPES OF COMPANY ETC

CHAPTER 4 U.K.

SECURITISATION COMPANIES

625 Regulations: supplementary U.K.

- (1) Regulations under this Chapter may—
 - (a) make different provision for different descriptions of company,
 - (b) contain incidental, supplemental, consequential and transitional provision and savings.
- (2) The provision which may be made under subsection (1)(b) includes provision amending any provision of, or made under, the Taxes Acts (within the meaning of section 118(1) of TMA 1970).
- (3) Regulations under this Chapter may^{F1}, insofar as they concern the application of the Corporation Tax Acts in relation to a securitisation company,] include provision which—
 - (a) in the case of provision relating to corporation tax, has effect from the beginning of periods of account current when the regulations are made, and
 - (b) in the case of provision relating to income tax or capital gains tax, has effect in relation to times before the regulations are made.

Textual Amendments

F1 Words in s. 625(3) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 65\(5\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 625.