



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 16

#### FACTORING OF INCOME ETC

### CHAPTER 1

#### TRANSFERS OF INCOME STREAMS

#### 756 Partnership shares

(1) For the purposes of this Chapter a transfer of a right to relevant receipts consisting of the reduction in the transferor's share in the profits or losses of a partnership is to be regarded as a consequence of a transfer of an asset from which the right arose (that is, the partnership property) <sup>F1</sup>....

<sup>F2</sup>(2) .....

<sup>F2</sup>(3) .....

#### Textual Amendments

**F1** Words in s. 756(1) omitted (with effect in accordance with Sch. 17 para. 27(4) of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 17 para. 27(2)

**F2** S. 756(2)(3) omitted (with effect in accordance with Sch. 17 para. 27(4) of the amending Act) by virtue of Finance Act 2014 (c. 26), Sch. 17 para. 27(3)

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 756.