



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 1

TRANSFERS OF TRADE WITHOUT A CHANGE OF OWNERSHIP

Supplementary

952 Apportionment if part of trade treated as separate trade

- (1) If part of a trade is treated as a separate trade in accordance with section 951(2)^{F1}, (4) or (8)], just and reasonable apportionments are to be made of receipts, expenses, assets and liabilities.
- (2) Subsection (3) applies if—
 - (a) at the time of an apportionment under subsection (1) it appears that the apportionment is material to the liability to tax (for whatever period) of two or more companies, and
 - (b) a question arises as to how the apportionment is to be made for the purposes of the liability of those companies.
- (3) The question is to be determined in the same way as an appeal, and all the companies concerned are entitled to be a party to the proceedings.

Textual Amendments

- F1** Words in s. 952(1) substituted (with effect in accordance with Sch. 4 para. 190 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 4 para. 68](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 952.