



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 9

OTHER MISCELLANEOUS PROVISIONS

Harbour reorganisation schemes

^{F1}995 Interpretation of sections 991 to 994

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Textual Amendments

F1 Ss. 991-995 repealed (with effect in accordance with Sch. 39 para. 18(2) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 39 para. 16**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 8B Ch. 10A inserted by [2024 c. 3 Sch. 2 para. 6\(4\)](#)
- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 357CG(4)(aa) inserted by [2024 c. 3 Sch. 2 para. 6\(3\)\(b\)](#)
- s. 357PD(6) inserted by [2024 c. 3 Sch. 1 para. 13\(4\)\(d\)\(iii\)](#)
- s. 357BJB(1)(da) inserted by [2024 c. 3 Sch. 2 para. 6\(3\)\(a\)\(i\)](#)
- s. 357BJB(7A) inserted by [2024 c. 3 Sch. 2 para. 6\(3\)\(a\)\(ii\)](#)
- s. 528(4A)(ba) inserted by [2024 c. 3 Sch. 7 para. 2](#)
- s. 528(4D) inserted by [2024 c. 3 Sch. 7 para. 4\(3\)](#)
- s. 528(5)(a) words in s. 528(5) renumbered as s. 528(5)(a) by [2024 c. 3 Sch. 7 para. 4\(4\)\(a\)](#)
- s. 528(5)(b) and word inserted by [2024 c. 3 Sch. 7 para. 4\(4\)\(b\)](#)
- s. 528(5A) inserted by [2024 c. 3 Sch. 7 para. 4\(5\)](#)
- s. 528(5D) inserted by [2024 c. 3 Sch. 7 para. 4\(6\)](#)
- s. 535A(7A) inserted by [2024 c. 3 Sch. 7 para. 9\(2\)](#)
- s. 544(4A) inserted by [2024 c. 3 Sch. 7 para. 7\(5\)](#)
- s. 553(4A) inserted by [2024 c. 3 Sch. 7 para. 10\(2\)\(c\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to legislation.gov.uk. Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))