
STATUTORY INSTRUMENTS

2010 No. 2902

The Corporation Tax Act 2010 (Amendment) Order 2010

Amendment of the Corporation Tax Act 2010

4. In Schedule 2 to the Corporation Tax Act 2010 (transitionals and savings etc), for paragraph 64(6) substitute—

“(6) The relevant amount is an amount equal to so much of the rentals that—

- (a) become due on or after 13 November 2008, and
- (b) are due wholly or partly in respect of the period of account,

as would not reasonably be regarded as reflected in the rental earnings for that period of account.”.