



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

1135 “Property investment LLP”

- (1) In the Corporation Tax Acts “property investment LLP” means a limited liability partnership—
 - (a) whose business consists wholly or mainly in the making of investments in land, and
 - (b) the principal part of whose income is derived from investments in land.
- (2) Whether a limited liability partnership is a property investment LLP is determined for each period of account of the partnership.

Status:

Point in time view as at 01/02/2015.

Changes to legislation:

Corporation Tax Act 2010, Section 1135 is up to date with all changes known to be in force on or before 15 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.