



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 16

#### FACTORING OF INCOME ETC

### CHAPTER 1

#### TRANSFERS OF INCOME STREAMS

#### **754 Exception: amount otherwise taxed**

This Chapter does not apply if and to the extent that the income under section 753(1) is (apart from this Chapter)—

- (a) charged to tax as income of the transferor,
- (b) brought into account as income in calculating the profits of the transferor, or
- (c) brought into account under CAA 2001.

**Status:**

Point in time view as at 01/02/2015.

**Changes to legislation:**

Corporation Tax Act 2010, Section 754 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.