



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 17

#### PARTNERSHIPS

##### *Introduction*

#### **1256 Overview of Part**

- (1) This Part contains some special rules about partnerships.
- (2) For restrictions that in some circumstances affect relief for losses, and certain other reliefs, for a company that is a member of a partnership see [<sup>F1</sup>Chapter 3 of Part 22 of CTA 2010 (transfer of relief within partnerships)].

#### **Textual Amendments**

- F1** Words in s. 1256(2) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 690** (with Sch. 2)

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

Corporation Tax Act 2009, Section 1256 is up to date with all changes known to be in force on or before 18 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.