
Status: Point in time view as at 19/07/2011.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)



Corporation Tax Act 2009

2009 CHAPTER 4

PART 3

TRADING INCOME

CHAPTER 9

TRADE PROFITS: OTHER SPECIFIC TRADES

Credit unions

133 Annual payments paid by a credit union

In calculating the profits of a credit union's trade, no deduction is allowed for annual payments made by the credit union.

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