Corporation Tax Act 2009

2009 CHAPTER 4

PART 10

MISCELLANEOUS INCOME

CHAPTER 5

DISTRIBUTIONS FROM UNAUTHORISED UNIT TRUSTS

[F1]973 Amount of income treated as received

. . . . . .

Textual Amendments

F1 Pt. 10 Ch. 5 omitted (6.4.2014) by virtue of The Unauthorised Unit Trusts (Tax) Regulations 2013 (S.I. 2013/2819), regs. 1(3), **38(3)** (with reg. 32)

Changes to legislation:
Corporation Tax Act 2009, Section 973 is up to date with all changes known to be in force on or before 11 October 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.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by S.I. 2011/1043 art. 34

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by 2016 c. 24 s. 73(5)
- s. 1058B(5)(ea) inserted by 2023 c. 20 Sch. para. 57
- s. 1094(2A)-(2C) inserted by 2012 c. 14 Sch. 3 para. 13(3)
- s. 1106(4A)-(4C) inserted by 2012 c. 14 Sch. 3 para. 14(3)