

*These notes refer to the Corporation Tax Act 2010  
(c.4) which received Royal Assent on 3 March 2010*

# **CORPORATION TAX ACT 2010**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### **Part 12: Real Estate Investment Trusts**

##### *Chapter 10: Joint ventures*

##### *Section 597: Cases where no additional charge due*

1881. This section provides that neither a joint venture company nor a member of a joint venture group is chargeable to an additional amount in respect of the entry charge if there is no increase in shareholding. It is based on sections 138(1) and (2) of FA 2006.
1882. This section enacts parts of [SI 2006/2866](#) and [SI 2007/3425](#). See *Change 43* in Annex 1.