

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

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 13: Other special types of company etc

Chapter 7: Co-operative housing associations

Overview of Chapter

1993. This Chapter rewrites section 488 of ICTA. It provides tax rules for co-operative housing associations and an approvals process that underpins those rules. The approvals process has been modified significantly for Scotland and Wales as a result of devolution. The rewritten legislation incorporates these effects.