



Corporation Tax Act 2010

2010 CHAPTER 4

PART 14

CHANGE IN COMPANY OWNERSHIP

CHAPTER 1

INTRODUCTION

672 Overview of Part

- (1) Chapter 2 restricts relief for trading losses in some cases where there is a change in the ownership of a company.
- (2) Chapters 3 and 4 restrict relief in some cases where there is a change in the ownership of a company with investment business.
- (3) Chapter 5 restricts relief for property losses in some cases where there is a change in the ownership of a company without investment business.
- (4) Chapter 6 enables unpaid corporation tax to be recovered from a linked person in some cases where there is a change in the ownership of a company.
- (5) Chapter 8 contains supplementary provision.
- (6) See also Chapter 7 of Part 22 (recovery of unpaid corporation tax due from non-UK resident company).
- (7) For the meaning of—
 - (a) “change in the ownership of a company”, see Chapter 7,
 - (b) “company with investment business”, see section 729, and
 - (c) “linked” person, see section 706.