



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

CHAPTER 7

MISCELLANEOUS PROVISIONS AND INTERPRETATION OF PART

Interpretation

185 “Trading company” and “holding company”

- (1) In this Part “trading company” means a company the business of which consists wholly or mainly in the carrying on of a trade or trades.
- (2) In this Part “holding company” means a company the business of which consists wholly or mainly in the holding of shares or securities of companies that—
 - (a) are its 90% subsidiaries (see section 151), and
 - (b) are trading companies.

Status:

Point in time view as at 01/04/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 185 is up to date with all changes known to be in force on or before 01 June 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.