



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 3A

COMPANIES WITH SMALL PROFITS

The lower limit and the upper limit

[^{F1}18E Associated companies

- (1) For the purposes of section 18D, a company is another company's associated company in an accounting period if it is an associated company (see subsection (4)) for any part of the accounting period.
- (2) The rule in subsection (1) applies to each of two or more associated companies even if they are associated companies for different parts of the accounting period.
- (3) But an associated company is ignored for the purposes of section 18D if—
 - (a) it has not carried on a trade or business at any time in the accounting period, or
 - (b) it was an associated company for part only of the accounting period and has not carried on a trade or business at any time in that part of the accounting period.
- (4) For the purposes of this Part, a company is an associated company of another at any time when—
 - (a) one of the two has control of the other, or
 - (b) both are under the control of the same person or persons.
- (5) In subsection (4) “control” has the same meaning as in Part 10 (see sections 450 and 451).
- (6) In this section—
 - (a) subsection (3) is subject to section 18F, and
 - (b) subsections (4) and (5) are subject to sections 18G to 18J.]

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 18E. (See end of Document for details)

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Textual Amendments

- F1** Pt. 3A inserted (with effect in accordance with Sch. 1 para. 34 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 1 para. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 18E.