



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 19

#### SALE AND LEASE-BACK ETC

### CHAPTER 2

#### NEW LEASE OF LAND AFTER ASSIGNMENT OR SURRENDER

#### *Interpretation*

#### **861** Linked persons

- (1) In this Chapter references to a person linked to L are to a person who is—
  - (a) a partner of L,
  - (b) an associate of L, or
  - (c) an associate of a partner of L.
- (2) “Associate” must be read in accordance with section 882 (relatives, settlements, persons controlling bodies, joint owners etc).

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 861.