



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

[^{F1}PART 6A

HYBRID AND OTHER MISMATCHES

[^{F2}CHAPTER 12A

ALLOCATION OF DUAL INCLUSION INCOME WITHIN GROUP

[^{F1}[^{F2}Groups

Textual Amendments

- F1** Pt. 6A inserted (with effect in accordance with Sch. 10 paras. 18-21 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 1](#)
- F2** Pt. 6A Ch. 12A inserted (with effect in accordance with Sch. 7 para. 40 of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 7 para. 15\(3\)](#)

259ZMEGroups of companies

- (1) For the purposes of this Chapter, company A and company B are members of the same group of companies if—
 - (a) one is a 75% subsidiary of the other, or
 - (b) both are 75% subsidiaries of a third company.
- (2) In subsection (1), “75% subsidiary” has the same meaning as in Part 5 of CTA 2010 (group relief) (see section 151 of that Act).

Changes to legislation: *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Groups. (See end of Document for details)*

- (3) Sections 154, 155A, 155B and 156 of CTA 2010 (members of group of companies: arrangements for transfers of companies) apply for the purposes of this Chapter as they apply for the purposes of Part 5 of CTA 2010, but as if references to a surrenderable amount were to the DII surplus.]]

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Groups.