



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### [<sup>F1</sup>PART 6A

#### HYBRID AND OTHER MISMATCHES

### [<sup>F2</sup>CHAPTER 12A

#### ALLOCATION OF DUAL INCLUSION INCOME WITHIN GROUP

##### *Groups*

##### [<sup>F1</sup>[ <sup>F2</sup>259ZME] **Groups of companies**

- (1) For the purposes of this Chapter, company A and company B are members of the same group of companies if—
- one is a 75% subsidiary of the other, or
  - 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).
- (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.]]

#### **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](#)

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**Changes to legislation:** *There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 259ZME. (See end of Document for details)*

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**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)**

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 259ZME.