
STATUTORY INSTRUMENTS

2010 No. 665

The Corporation Tax Act 2010
(Transitional Provision) Order 2010

Interest etc paid in respect of certain securities

2. In relation to any interest or other distribution paid before 1 July 2009 section 1032(2) of the Corporation Tax Act 2010 has effect as if after “any enactment” there were inserted “, other than section 1285 of CTA 2009 (exemption for UK company distributions)”.