Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Corporation Tax Act 2010

- **31.**—(1) The Corporation Tax Act 2010(1) is amended as follows.
- (2) In section 939H(2), in the inserted subsection (10), for paragraphs (a) and (b) substitute—
 - "(a) two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other, and".

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^{(1) 2010} c. 4. Section 939H was added by the Finance Act 2011, Schedule 3, paragraph 2.