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*Status: Point in time view as at 01/04/2010.*

*Changes to legislation: Corporation Tax Act 2010, Introductory Text is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# Corporation Tax Act 2010

## 2010 CHAPTER 4

An Act to restate, with minor changes, certain enactments relating to corporation tax and certain enactments relating to company distributions; and for connected purposes. [3rd March 2010]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

Corporation Tax Act 2010, Introductory Text is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.