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*Status: Point in time view as at 11/07/2023.*

**Changes to legislation:** Corporation Tax Act 2010, Paragraph 650 is up to date with all changes known to be in force on or before 15 July 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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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Corporation Tax Act 2009 (c. 4)*

- 650 In section 784 (groups with a relevant connection) for subsection (6) substitute—
- “(6) For the purposes of this section “control” is to be read in accordance with sections 450 and 451 of CTA 2010 (close companies: meaning of control).”

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