



Corporation Tax Act 2010

2010 CHAPTER 4

PART 19

SALE AND LEASE-BACK ETC

CHAPTER 4

LEASED ASSETS: CAPITAL SUMS

Apportionment

881 Manner of apportionment

- (1) Subsections (2) and (3) apply if—
 - (a) a payment or sum is to be apportioned under section 880 or under section 681DJ of ITA 2007,
 - (b) at the time of the apportionment it appears that it is material to the liability to tax (whether corporation tax or income tax, and for whatever period) of two or more persons (in this section referred to collectively as “the set”),
 - (c) a question arises as to the manner in which the payment or sum is to be apportioned, and
 - (d) at the time of the apportionment, it appears that the apportionment is material to the corporation tax liability (for whatever period) of—
 - (i) a person, or some two or more persons, in the set, or
 - (ii) all the persons in the set.
- (2) For the purposes of corporation tax of the person or persons mentioned in subsection (1)(d), the question is to be determined in the same way as an appeal.
- (3) All the persons in the set are entitled to be a party to the proceedings.

Changes to legislation:

Corporation Tax Act 2010, Section 881 is up to date with all changes known to be in force on or before 09 September 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))