



Corporation Tax Act 2009

2009 CHAPTER 4

PART 16

COMPANIES WITH INVESTMENT BUSINESS

CHAPTER 3

AMOUNTS TREATED AS EXPENSES OF MANAGEMENT

Levies under FISMA 2000

1246 Levies under FISMA 2000

- (1) Sums—
 - (a) spent by a company with investment business in paying a levy, or
 - (b) paid by a company with investment business as a result of an award of costs under costs rules,are treated for the purposes of Chapter 2 as expenses of management.
- (2) In this section “costs rules” has the meaning given by section 92(2).
- (3) In this section “levy” has the meaning given by section 92(3).