



Corporation Tax Act 2010

2010 CHAPTER 4

PART 11

CHARITABLE COMPANIES ETC

CHAPTER 3

OTHER EXEMPTIONS

[^{F1}Claims

Textual Amendments

- F1** S. 491A and cross-heading inserted (retrospective to 8.4.2010) by [Finance Act 2012 \(c. 14\), Sch. 15 paras. 4, 17\(1\)](#)

491A Claims in relation to certain reliefs

- (1) Subsections (2) to (5) of section 477A (claims in relation to gift aid relief) apply to—
- (a) claims for amounts to be exempt from tax by virtue of a provision listed in subsection (2), and
 - (b) claims for repayment of income tax deducted at source from income which is exempt from tax by virtue of such a provision,
- as they apply to claims to which that section applies.
- (2) The provisions are—
- (a) section 486 (investment income and non-trading profits from loan relationships),
 - (b) section 487 (public revenue dividends),
 - (c) section 488 (certain miscellaneous income), and
 - (d) section 489 (income from estates in administration).]

Status:

Point in time view as at 08/03/2012.

Changes to legislation:

Corporation Tax Act 2010, Cross Heading: Claims is up to date with all changes known to be in force on or before 14 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.