
Status: Point in time view as at 17/07/2012.

Changes to legislation: Corporation Tax Act 2010, Paragraph 528 is up to date with all changes known to be in force on or before 22 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)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax Act 2007

- 528 In section 442(7)(b) (qualifying interests in land held jointly) for the words from “given” to “land” substitute “ given, because of the disposal of the qualifying interest in land, under this Chapter and as a result of Chapter 3 of Part 6 of CTA 2010 ”.

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