

---

**Changes to legislation:** Corporation Tax Act 2010, Paragraph 631 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. (See end of Document for details) View outstanding changes

---

# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

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

- 631 In section 518(2)(c) (investment bond arrangements: treatment as securities) for “section 84 of FA 2005 (taxation of securitisation companies)” substitute “ Chapter 4 of Part 13 of CTA 2010 (securitisation companies) ”.

**Changes to legislation:**

Corporation Tax Act 2010, Paragraph 631 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.

[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))