



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 23 U.K.

#### COMPANY DISTRIBUTIONS

### CHAPTER 3 U.K.

#### MATTERS WHICH ARE NOT DISTRIBUTIONS

##### *Distributions in a winding up*

#### **1030 Distribution in respect of share capital in a winding up U.K.**

A distribution made in respect of share capital in a winding up is not a distribution of a company for the purposes of the Corporation Tax Acts.

**Changes to legislation:**

Corporation Tax Act 2010, Section 1030 is up to date with all changes known to be in force on or before 16 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))