



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 5

OTHER CORPORATION TAX ACTS PROVISIONS

1172 Apportionment to different periods

- (1) Any apportionment to different periods which falls to be made under the Corporation Tax Acts is to be made on a time basis according to the respective lengths of the periods.
- (2) Subsection (1) is subject to any provision to the contrary.

Status:

Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

Corporation Tax Act 2010, Section 1172 is up to date with all changes known to be in force on or before 25 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.