



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 5

#### GROUP RELIEF

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#### SUBSIDIARIES, GROUPS AND CONSORTIUMS

#### *Explanations of terms*

#### 152 Groups of companies

For the purposes of this Part two companies are members of the same group of companies if—

- (a) one is the 75% subsidiary of the other, or
- (b) both are 75% subsidiaries of a third company.

#### **Modifications etc. (not altering text)**

- C1** Pt. 5 modified by 2009 c. 4, s. 1218ZDB(2) (as inserted (for specified purposes and with effect in accordance with Sch. 6 paras. 20, 21(1)(a) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 6 para. 1](#) (with [Sch. 6 para. 21\(3\)](#)))

**Status:**

Point in time view as at 16/11/2017.

**Changes to legislation:**

Corporation Tax Act 2010, Section 152 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.