



Corporation Tax Act 2010

2010 CHAPTER 4

PART 5

GROUP RELIEF

CHAPTER 7

MISCELLANEOUS PROVISIONS AND INTERPRETATION OF PART

Miscellaneous

184 References to “allowance” in CAA 2001

References in CAA 2001 (apart from Parts 6 and 10) to an allowance include references to an allowance which would be made—

- (a) but for the giving of group relief, or
- (b) but for that and for a lack of profits or other income.

Changes to legislation:

Corporation Tax Act 2010, Section 184 is up to date with all changes known to be in force on or before 19 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))