



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### <sup>F1</sup>PART 3

#### COMPANIES WITH SMALL PROFITS

##### *Marginal relief*

#### **20 Company with only ring fence profits**

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#### **Textual Amendments**

**F1** Pt. 3 omitted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 1 para. 4](#)

**Status:**

Point in time view as at 17/07/2014. This version of this provision no longer has effect.

**Changes to legislation:**

Corporation Tax Act 2010, Section 20 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.