



Corporation Tax Act 2010

2010 CHAPTER 4

PART 6

CHARITABLE DONATIONS RELIEF

CHAPTER 3

CERTAIN DISPOSALS TO CHARITY

Value of net benefit to charity

[^{F1}210A Acquisition value of qualifying investments

- (1) For the purposes of this Chapter the acquisition value of a qualifying investment disposed of by a company is—
 - (a) where the qualifying investment was acquired by the company within the period of 4 years ending with the day on which the disposal is made, the cost to the company of acquiring it, or
 - (b) where something from which the qualifying investment derives or which it represents was so acquired, such proportion of the cost to the company of acquiring that thing as is just and reasonable to attribute to the qualifying investment.
- (2) A reference in subsection (1) to the cost to the company of an acquisition is to—
 - (a) the consideration given by the company for the acquisition, less
 - (b) any amount that is received in connection with the acquisition, by the company or a person connected with it, as part of the scheme in question.]

Status: Point in time view as at 17/07/2012.

Changes to legislation: Corporation Tax Act 2010, Section 210A is up to date with all changes known to be in force on or before 27 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. (See end of Document for details)

Textual Amendments

- F1** S. 210A inserted (with effect in accordance with Sch. 7 paras. 9, 10 of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 7 para. 7](#)

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 210A is up to date with all changes known to be in force on or before 27 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.