



Corporation Tax Act 2010

2010 CHAPTER 4

PART 7

COMMUNITY INVESTMENT TAX RELIEF

CHAPTER 1

INTRODUCTION

CITR

219 Eligibility for CITR

- (1) A company (“the investor”) which makes an investment (“the investment”) in a body is eligible for CITR in respect of the investment if—
 - (a) at the time the investment is made the body is accredited as a community development finance institution under Chapter 2 of Part 7 of ITA 2007,
 - (b) the investment is a qualifying investment (see Chapter 2 of this Part), and
 - (c) the general conditions of Chapter 3 of this Part are met.
- (2) In this Part references to “the CDFI” are to the body in which the investment is made.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 219 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.