



Corporation Tax Act 2010

2010 CHAPTER 4

PART 3

COMPANIES WITH SMALL PROFITS

The lower limit and the upper limit

30 Association through a trustee

- (1) Subsection (2) applies if—
 - (a) two companies (“A” and “B”) are controlled by the same person by virtue of rights or powers (or both) held in trust by that person, and
 - (b) there is no other connection between A and B.
- (2) In determining for the purposes of this Part whether A and B are associated with each other, the rights and powers mentioned in subsection (1)(a) are ignored.
- (3) In subsection (1)—
 - (a) “control” has the same meaning as in section 25(4),
 - (b) “connection” includes a connection in the past as well as a connection in the present, and
 - (c) the reference to a connection between A and B includes any dealings between them.

Modifications etc. (not altering text)

- C1** Ss. 25-30 applied by Capital Allowances Act 2001 (c. 2), s. 99(5) (as substituted (with effect in accordance with s. 1184(1) of the amending Act) by 2010 c. 4, s. 1184(1), [Sch. 1 para. 332](#) (with [Sch. 2](#)))
- C2** Ss. 24-30 applied (with modifications) by S.I. 1998/3175, reg. 3(5) (as substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Corporation Tax \(Instalment Payments\) \(Amendment\) Regulations 2011](#) (S.I. 2011/1785), regs. 1(1), [4\(8\)](#))

Status:

Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

Corporation Tax Act 2010, Section 30 is up to date with all changes known to be in force on or before 08 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.