

*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: Corporation Tax Act 2010, Section 357CB is up to date with all changes known to be in force on or before 31 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)*



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8A

PROFITS ARISING FROM THE EXPLOITATION OF PATENTS ETC

### CHAPTER 3

RELEVANT IP PROFITS [<sup>F1</sup>: CASES MENTIONED IN  
SECTION 357A(7): NO INCOME FROM NEW IP]

*Total gross income of trade]*

<sup>F1</sup>**357CB** Finance income

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#### Textual Amendments

**F1** Ss. 357CB-357CF omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 9 para. 6](#)

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