



# Corporation Tax Act 2010

## 2010 CHAPTER 4

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

#### RESTITUTION INTEREST

### CHAPTER 5

#### SUPPLEMENTARY PROVISIONS]

#### **357YV Relationship of Part with other corporation tax provisions**

- (1) So far as restitution interest is charged to corporation tax under this Part it is not chargeable to corporation tax under any other provision [<sup>F1</sup>(including Part 2 of FA 2012: but see also section 357YDA)].
- (2) This Part has effect regardless of section 464(1) of CTA 2009 (priority of loan relationship provisions).

#### **Textual Amendments**

- F1** Words in s. 357YV inserted (with effect in accordance with reg. 2 of the amending S.I.) by [The Corporation Tax Act 2010 \(Part 8C\) \(Amendment\) Regulations 2017 \(S.I. 2017/364\)](#), regs. 1, **9**

**Changes to legislation:**

Corporation Tax Act 2010, Section 357YV is up to date with all changes known to be in force on or before 25 June 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))