



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 10

#### CLOSE COMPANIES

#### CHAPTER 2

#### BASIC DEFINITIONS

##### *Meaning of other expressions in this Part*

#### 449 “Associated company”

For the purposes of this Part, a company is another's “associated company” at a particular time if, at that time or at any other time within the preceding 12 months—

- (a) one of them has control of the other, or
- (b) both are under the control of the same person or persons.

#### **Modifications etc. (not altering text)**

- C1** Pt. 10 Ch. 2 applied (with modifications) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 376(1) (as amended by 2010 c. 4, s. 1184(1), Sch. 1 para. 610(2) (with [Sch. 2](#)))
- C2** Pt. 10 Ch. 2 applied (with modifications) (with effect in accordance with s. 1184(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 456(7) (as substituted by 2010 c. 4, s. 1184(1), Sch. 1 para. 466(2) (with [Sch. 2](#)))
- C3** Ss. 449-451 applied (with modifications) by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 815(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. 116\(b\)](#) (with [Sch. 2](#)))

**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Point in time view as at 17/07/2012. This version of this provision has been superseded.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 449 is up to date with all changes known to be in force on or before 03 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.