Changes to legislation: Corporation Tax Act 2010, Section 602 is up to date with all changes known to be in force on or before 19 August 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

PART 12

REAL ESTATE INVESTMENT TRUSTS

CHAPTER 11

PART 12: SUPPLEMENTARY

Miscellaneous

602 Effect of deemed disposal and reacquisition

A deemed disposal and reacquisition of an asset under this Part is to be taken into account for the purposes of any subsequent disposal (whether actual or deemed).

Status:

Point in time view as at 16/01/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 602 is up to date with all changes known to be in force on or before 19 August 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.