



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 13 U.K.

#### OTHER SPECIAL TYPES OF COMPANY ETC

### CHAPTER 7 U.K.

#### CO-OPERATIVE HOUSING ASSOCIATIONS

#### 643 Exemption for gains on a sale of property U.K.

(1) This section applies if—

- (a) chargeable gains accrue to a housing association on a disposal by way of sale of any property which has been occupied, or is occupied, by a tenant of the housing association,
- (b) the gains accrue in an accounting period or part of an accounting period during which the association was approved for the purposes of this Chapter, and
- (c) the association makes a claim under this section for that period or part of a period.

(2) No liability to corporation tax arises in respect of the gains.

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

Corporation Tax Act 2010, Section 643 is up to date with all changes known to be in force on or before 07 September 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.