



Corporation Tax Act 2010

2010 CHAPTER 4

PART 17 U.K.

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 5 U.K.

STOCK LENDING ARRANGEMENTS AND REPOS

Tax credits: stock lending arrangements and repos

811 Arrangements between companies to make distributions U.K.

- (1) This section applies if two or more companies enter into arrangements to make distributions to each other's members.
- (2) For the purposes of sections 808 to 810 all the parties concerned (however many) may be treated as if anything done by any one of those companies had been done by any one of the others.

Status:

Point in time view as at 08/03/2012. This version of this provision has been superseded.

Changes to legislation:

Corporation Tax Act 2010, Section 811 is up to date with all changes known to be in force on or before 14 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.