



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 4

#### LOSS RELIEF

### CHAPTER 5

#### LOSSES ON DISPOSAL OF SHARES

##### *Qualifying trading companies: the requirements*

## **82 The qualifying subsidiaries requirement**

- (1) The qualifying subsidiaries requirement is that any subsidiary that the company has must be a qualifying subsidiary of the company.
- (2) In this section “qualifying subsidiary” is to be read in accordance with section 191 of ITA 2007.

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

Corporation Tax Act 2010, Section 82 is up to date with all changes known to be in force on or before 22 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.