
Status: Point in time view as at 11/07/2023.

Changes to legislation: Corporation Tax Act 2010, Section 938H is up to date with all changes known to be in force on or before 15 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. (See end of Document for details)



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 21B U.K.]

GROUP MISMATCH SCHEMES

[^{F1}938H Meaning of “scheme” U.K.]

In this Part “ scheme ” includes any scheme, arrangements or understanding of any kind whatever, whether or not legally enforceable, involving a single transaction or two or more transactions.]

Textual Amendments

F1 Pt. 21B inserted (with effect in accordance with Sch. 5 para. 6 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 5 para. 2](#)

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