



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 8

EXEMPTIONS

Local authorities etc

984 Local authorities and local authority associations

- (1) A local authority in the United Kingdom is not liable to corporation tax.
- (2) A local authority association in the United Kingdom is not liable to corporation tax.

Modifications etc. (not altering text)

- C1** S. 984 modified by 1999 c. 29, s. 34A(3) (as inserted (15.1.2012) by [Localism Act 2011 \(c. 20\)](#), [ss. 224\(2\)](#), [240\(2\)](#); S.I. 2012/57, [art. 4\(1\)\(cc\)](#) (with [arts. 6, 7, 9-11](#)))

Changes to legislation:

Corporation Tax Act 2010, Section 984 is up to date with all changes known to be in force on or before 16 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))