



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 8

EXEMPTIONS

Reserve Bank of India and State Bank of Pakistan

988 Issue departments of the Reserve Bank of India and the State Bank of Pakistan

No liability to corporation tax arises in respect of income of the issue department of—

- (a) the Reserve Bank of India constituted under an Act of the Indian legislature called the Reserve Bank of India Act 1934, or
- (b) the State Bank of Pakistan constituted under certain orders made under section 9 of the Indian Independence Act 1947.

Status:

Point in time view as at 08/03/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 988 is up to date with all changes known to be in force on or before 12 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.