



Taxation (International and Other Provisions) Act 2010

2010 CHAPTER 8

[^{F1}PART 9A

CONTROLLED FOREIGN COMPANIES

CHAPTER 22

SUPPLEMENTARY PROVISION

[^{F1}371VI Connected persons etc

- (1) This section applies for the purposes of this Part.
- (2) The following provisions of CTA 2010 apply—
 - (a) section 882(2) to (7) (“associated” persons), and
 - (b) section 1122 (“connected” persons).
- (3) A person is “related” to a CFC if—
 - (a) the person is connected or associated with the CFC,
 - (b) at least 25% of the CFC's chargeable profits would be apportioned to the person at step 3 in section 371BC(1) were that step required to be taken in relation to the accounting period in question, or
 - (c) if the CFC is a CFC by virtue of section 371RC, the person is connected or associated with either or both of the controllers.]

Textual Amendments

F1 Pt. 9A inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 1](#) (with [ss. 56-58](#))

Status:

Point in time view as at 12/02/2019.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 371VF.