
Changes to legislation: Financial Services Act 2012, Cross Heading: Corporation Tax Act 2010 (c. 4) is up to date with all changes known to be in force on or before 28 April 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) View outstanding changes

SCHEDULES

SCHEDULE 18

FURTHER MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF OTHER ACTS OF PARLIAMENT

Corporation Tax Act 2010 (c. 4)

- 129 (1) The Corporation Tax Act 2010 is amended as follows.
- (2) In section 161 (restricted right to dividends), in subsection (8), for paragraph (a), and the “and” following it, substitute—
- “(a) in relation to a dividend paid by a company that is a PRA-authorised person for the purposes of the FISMA, the Prudential Regulation Authority,
 - (aa) in relation to a dividend paid by a company that is authorised for the purposes of the FISMA but does not fall within paragraph (a), the Financial Conduct Authority, and”.
- (3) In section 635 (application of Chapter 6 of Part 13: banks etc. in compulsory liquidation), in subsection (2)(a), for “Part 4” substitute “ Part 4A ”.
- (4) In section 1120 (meaning of “bank”), in subsection (3), for “Part 4” substitute “ Part 4A ”.

Commencement Information

II Sch. 18 para. 129 in force at 1.4.2013 by S.I. 2013/423, art. 3, Sch.

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

- Act power to apply conferred (temp.) by [2014 c. 21 s. 79\(4\)](#)
- Act power to apply conferred (temp.) by [2014 c. 21 s. 81\(10\)](#)