



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 1

#### INTRODUCTION

#### [<sup>F1</sup>A1 Overview of the Corporation Tax Acts

- (1) The main Acts relating to corporation tax are—
  - (a) this Act (which covers the ground described in section 1),
  - (b) CTA 2010 (which covers the ground described in section 1 of that Act), and
  - (c) TCGA 1992 (so far as relating to chargeable gains accruing to a company in respect of which the company is chargeable to corporation tax).
- (2) Enactments relating to corporation tax are also contained in other Acts: see in particular—
  - <sup>F2</sup>(a) .....
  - <sup>F3</sup>(b) .....
  - (c) Schedule 18 to FA 1998 (company tax returns, assessments and related matters),
  - (d) Schedule 22 to FA 2000 (tonnage tax),
  - (e) CAA 2001 (allowances for capital expenditure),
  - (f) Part 2 of TIOPA 2010 (double taxation relief),
  - (g) Parts 4 and 5 of that Act (transfer pricing and advance pricing agreements),
  - <sup>F4</sup>(h) .....  
[ Part 6A of that Act (hybrid and other mismatches),]
  - <sup>F5</sup>(ha) .....
  - <sup>F6</sup>(i) .....
  - (j) Part 8 of that Act (offshore funds),  
[ Part 9A of that Act (controlled foreign companies),]
  - <sup>F7</sup>(ja) .....
  - [ Part 10 of that Act (corporate interest restriction),]
  - <sup>F8</sup>(jb) .....

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[ Part 2 of FA 2012 (insurance companies carrying on long-term business)]<sup>F10</sup>,  
<sup>F9(k)</sup> and

(l) Part 3 of that Act (friendly societies carrying on long-term business).]

(3) Schedule 1 to the Interpretation Act 1978 defines “the Corporation Tax Acts” as the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating to income tax).]

#### Textual Amendments

- F1** S. A1 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 309](#) (with [Sch. 9 paras. 1-9, 22](#))
- F2** S. A1(2)(a) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 136\(a\)](#)
- F3** S. A1(2)(b) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 25\(a\)](#) (with [Sch. 20 para. 50\(9\)](#))
- F4** S. A1(2)(h) omitted (with effect in accordance with [Sch. 10 para. 22\(b\)](#) of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 5\(a\)](#)
- F5** S. A1(2)(ha) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [Sch. 10 para. 5\(b\)](#)
- F6** S. A1(2)(i) omitted (with effect in accordance with [Sch. 5 para. 25\(1\)\(2\)](#) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 5\(a\)](#)
- F7** S. A1(2)(ja) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 25\(b\)](#) (with [Sch. 20 para. 50\(9\)](#))
- F8** S. A1(2)(jb) inserted (with effect in accordance with [Sch. 5 para. 25\(1\)\(2\)](#) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 5 para. 5\(b\)](#)
- F9** S. A1(2)(k) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 136\(b\)](#)
- F10** S. A1(2)(l) and word inserted (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), [Sch. 18 para. 20](#)

## 1 Overview of Act

- (1) Part 2 of this Act contains basic provisions about the charge to corporation tax including—
- the imposition of the charge to corporation tax on the income and chargeable gains of companies (referred to collectively as “profits”), (see section 2),
  - the exclusion of income and chargeable gains subject to corporation tax from income tax and capital gains tax (see sections 3 and 4),
  - provision about the territorial scope of the charge to corporation tax (see section 5 and <sup>F11</sup>Chapters 3A and 4),
  - provision about how corporation tax is charged and assessed, in particular its charging and assessment by reference to accounting periods (see section 8),
  - provision about accounting periods (see Chapter 2), and
  - rules for determining the residence of companies (see Chapter 3).
- (2) Under section 2(4) the charge to corporation tax on income has effect in accordance with the provisions of the Corporation Tax Acts that deal with its application, the main provisions of this Act that do so being—
- Part 3 (trading income),
  - Part 4 (property income),
  - Parts 5 and 6 (profits arising from loan relationships),
  - Part 7 (profits arising from derivative contracts),

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- (e) Part 8 (gains in respect of intangible fixed assets),
  - (f) Part 9 (profits arising from disposals of know-how and sales of patent rights),
  - [<sup>F12</sup>(fa) Part 9A (company distributions),] and
  - (g) Part 10 (miscellaneous income).
- (3) Part 7 also applies the charge to corporation tax on chargeable gains to certain profits arising from derivative contracts.
- (4) Parts 5 to 8 also deal with how deficits or losses arising from, or in respect of, the matters to which they relate are brought into account for corporation tax purposes.
- (5) The following Parts provide relief for particular types of expenditure—
- (a) Part 11 (relief for particular employee share acquisition schemes),
  - (b) Part 12 (other relief for employee share acquisitions),
  - (c) Part 13 (additional relief for expenditure on research and development),
  - (d) Part 14 (remediation of contaminated land), and
  - (e) Part 15 (film production).
- (6) The following Parts contain special rules for particular cases—
- (a) Part 15 (film production),
  - (b) Part 16 (companies with investment business),
  - (c) Part 17 (partnerships), and
  - (d) Part 18 (unremittable income).
- (7) The following Parts contain provisions of general application—
- (a) Part 19 (general exemptions),
  - (b) Part 20 (general calculation rules), and
  - (c) Part 21 (other general provisions, including definitions for the purposes of the Act).
- (8) For abbreviations and defined expressions used in this Act, see section 1312 and Schedule 4.

#### Textual Amendments

**F11** Words in s. 1(1)(c) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 13 paras. 2, 31](#)

**F12** S. 1(2)(fa) inserted (with effect in accordance with Sch. 14 para. 31 of the commencing Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 14 para. 21](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)