



Corporation Tax Act 2009

2009 CHAPTER 4

PART 13

ADDITIONAL RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

CHAPTER 6

CHAPTERS 2 TO 5: FURTHER PROVISION

1081 Insurance companies treated as large companies

- (1) This section applies if an insurance company—
 - (a) carries on life assurance business in an accounting period, and
 - (b) is a small or medium-sized enterprise in the period.
- (2) For the purposes of [^{F1}Chapter 2] the company is to be treated as if it were not such an enterprise in the period.

^{F2}(3)

Textual Amendments

- F1** Words in s. 1081(2) substituted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 17\(2\)](#)
- F2** S. 1081(3) omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 17\(3\)](#)

^{F3}**1082 R&D expenditure of group companies**

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F3** S. 1082 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 18](#)

^{F4}1083 Refunds of expenditure treated as income chargeable to tax

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Textual Amendments

- F4** S. 1083 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 19](#)

1084 Artificially inflated claims for relief or tax credit

- (1) To the extent that a transaction is attributable to arrangements entered into wholly or mainly for a disqualifying purpose, it is to be disregarded for the purposes mentioned in subsection (2).
- (2) Those purposes are—
 - (a) determining for an accounting period relief to which a company is entitled under [^{F5}Chapter 2], and
 - (b) determining for an accounting period R&D tax credits to which a company is entitled under Chapter 2.
- (3) Arrangements are entered into wholly or mainly for a “disqualifying purpose” if their main object, or one of their main objects, is to enable a company to obtain—
 - (a) relief under [^{F6}Chapter 2] to which it would not otherwise be entitled,
 - (b) relief under [^{F6}Chapter 2] of a greater amount than that to which it would otherwise be entitled,
 - (c) an R&D tax credit under Chapter 2 to which it would not otherwise be entitled, or
 - (d) an R&D tax credit under Chapter 2 of a greater amount than that to which it would otherwise be entitled.
- (4) In this section “arrangements” includes any scheme, agreement or understanding, whether or not legally enforceable.

Textual Amendments

- F5** Words in s. 1084(2)(a) substituted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 20\(2\)](#)
- F6** Words in s. 1084(3)(a)(b) substituted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 20\(3\)](#)

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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](#)