



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 9

APPLICATION OF THIS PART TO GROUPS OF COMPANIES

Introductory

774 Overview of Chapter

- (1) This Chapter makes provision about how this Part applies in the case of certain transactions involving groups.
- (2) In particular—
 - (a) for the treatment of transfers within groups as “tax-neutral transfers” and the meaning of that expression, see sections 775 and 776,
 - (b) for the application of Chapter 7 (roll-over relief in case of realisation and reinvestment) in relation to a company that is a member of a group, see sections 777 to 779,
 - (c) for the rules that apply where a company ceases to be a member of a group, see—
 - (i) sections 780 to 791 (which provide for the deemed realisation of chargeable intangible fixed assets and their deemed reacquisition at market value), and
 - (ii) sections 792 to 798 (which provide for elections for a different member of the group to be treated as the company to which any gain on the deemed transfer accrues, how roll-over relief applies in such a case and for the recovery of the charge on any such gain), and

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- (d) for the disregard of some payments made in connection with claims for relief under Chapter 7 where this Chapter applies and payments made in connection with such elections as are mentioned in paragraph (c)(ii), see section 799.
- (3) Section 788 contains provisions that supplement sections 780 to 787.

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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](#)