
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](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 589 (1) Amend section 48 (car or motor cycle hire) as follows.
- (2) In subsection (3) for “the deduction is reduced as a result of subsection (2)” substitute “a deduction is reduced as a result of subsection (2), or a corresponding provision,”.
- (3) In subsection (4)(a) omit “under section 97 (debts incurred and later released)”.
- (4) After subsection (4) insert—
- “(4A) In this section “corresponding provision” means—
- (a) section 56(2) of CTA 2009 (car or motor cycle hire: trade profits and property income),
 - (b) section 1251(2) of CTA 2009 (car or motor cycle hire: expenses of management), or
 - (c) section 76ZN(2) of ICTA (car or motor cycle hire: expenses of insurance companies).”

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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](#)