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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](#)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### OTHER ENACTMENTS

###### *Crossrail Act 2008 (c. 18)*

- 739 (1) Amend Schedule 13 (transfer schemes: tax provisions) as follows.
- (2) In paragraph 3 (interpretation: supplementary) after the definition of “CAA 2001” insert—
- ““CTA 2009” means the Corporation Tax Act 2009;”.
- (3) In paragraph 5(5) (computation of profits and losses in respect of transfer of trade) for the words from “under” to the end substitute “ under Part 3 of CTA 2009 in respect of the trade or part of a trade in question for periods in which the trade was carried on wholly or partly in the United Kingdom. ”
- (4) In paragraph 6(5) (transfers of trading stock) for “has the same meaning as in section 100 of ICTA” substitute “ has the meaning given by section 163 of CTA 2009 ”.
- (5) In paragraph 13 (continuity in relation to transfer of intangible assets)—
- (a) in sub-paragraph (1) for “Schedule 29 to FA 2002” substitute “ Part 8 of CTA 2009 ”, and
- (b) in sub-paragraph (2) for “Schedule”, in both places where it occurs, substitute “ Part ”.
- (6) In paragraph 14 (continuity in relation to loan relationships)—
- (a) in sub-paragraph (1) for “Chapter 2 of Part 4 of FA 1996” substitute “ Part 5 of CTA 2009 ”, and
- (b) in sub-paragraph (2) for “paragraph 12(8) of Schedule 9 to” substitute “ section 335(6) of ”.
- (7) In paragraph 15 (continuity in relation to derivative contracts)—
- (a) in sub-paragraph (1) for “Schedule 26 to FA 2002” substitute “ Part 7 of CTA 2009 ”, and
- (b) in sub-paragraph (2) for “paragraph 28(6) of that Schedule” substitute “ section 624(3) of that Act ”.

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- (8) In paragraph 18(6) (transfers of trading stock) for “has the same meaning as in section 100 of ICTA” substitute “ has the meaning given by section 163 of CTA 2009 ”.
- (9) In paragraph 23 (neutral effect of transfer of intangible assets)—
- (a) in sub-paragraph (1) for “Schedule 29 to FA 2002” substitute “ Part 8 of CTA 2009 ”, and
  - (b) in sub-paragraph (2) for “Schedule”, in both places where it occurs, substitute “ Part ”.
- (10) In paragraph 24 (neutral effect of transfer for loan relationships and derivative contracts)—
- (a) in sub-paragraph (a) for “Chapter 2 of Part 4 of FA 1996” substitute “ Part 5 of CTA 2009 ”, and
  - (b) in sub-paragraph (b) for “Schedule 26 to FA 2002” substitute “ Part 7 of that Act ”.
- (11) In paragraph 34(6) (transfers of trading stock) for the words from “has” to the end substitute “ has the meaning given by section 174 of ITTOIA 2005 (as respects income tax) or section 163 of CTA 2009 (as respects corporation tax). ”
- (12) In paragraph 40 (transfers involving private persons: loan relationships)—
- (a) in sub-paragraph (1) for “Paragraph 11 of Schedule 9 to FA 1996” substitute “ Section 444 of CTA 2009 ”, and
  - (b) in sub-paragraph (2) for “Chapter 2 of Part 4 of FA 1996” and “that Chapter” substitute “ Part 5 of CTA 2009 ” and “ that Part ” respectively.

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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](#)