



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 7

ROLL-OVER RELIEF IN CASE OF REALISATION AND REINVESTMENT

When the relief is given

755 Conditions relating to the old asset and its realisation

- (1) The old asset must have been a chargeable intangible asset of the company throughout the period during which it was held by the company (but see subsection (5)).
- (2) The proceeds of realisation of the old asset must exceed—
 - (a) the cost of the asset,
 - (b) in the case of a part realisation, the appropriate proportion of the cost of the asset (see section 759(1) and (2)), or
 - (c) in the case of the realisation of an asset that has previously been the subject of a part realisation, the adjusted cost of the asset (see section 759(3)).
- (3) In subsection (2) “the cost of the asset” means the total capitalised expenditure on the asset recognised for tax purposes.
- (4) The condition in subsection (2) is met if the old asset has no cost as defined in subsection (3).
- (5) Subsection (6) applies if the old asset was a chargeable intangible asset of the company—
 - (a) at the time of its realisation, and

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- (b) for a substantial proportion of the period during which it was held by the company, but not for the whole of that period.
- (6) The same proportion of the asset is treated for the purposes of this Chapter as if it were a separate asset in relation to which the condition in subsection (1) was wholly met.
- (7) Any apportionment necessary for the purposes of subsections (5) and (6) must be made on a just and reasonable basis.

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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](#)