



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 9

APPLICATION OF THIS PART TO GROUPS OF COMPANIES

Company ceasing to be member of group

784 Groups with a relevant connection

- (1) For the purposes of section 783(2) there is a relevant connection between the first group and the second group if, at the time when the transferee ceases to be a member of the second group, the company which is the principal company of that group is under the control of—
 - (a) a person within subsection (2),
 - (b) a person or persons within subsection (3), or
 - (c) a person or persons within subsection (4).
- (2) A person is within this subsection if it is the company—
 - (a) that is the principal company of the first group, or
 - (b) if that group no longer exists, that was its principal company when the transferee ceased to be a member of it.
- (3) A person or persons are within this subsection if they—
 - (a) control the company within subsection (2), or
 - (b) have had it under their control at any time in the period since the transferee ceased to be a member of the first group.

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](#)

- (4) A person or persons are within this subsection if they have, at any time in that period, had under their control either—
- (a) a company that would have fallen within subsection (3) if it had continued to exist, or
 - (b) a company to which subsection (5) applies.
- (5) This subsection applies to a company if, had the company continued to exist—
- (a) it would have fallen within subsection (4) because of its control of another company that would have fallen within subsection (3) if that other company had continued to exist, or
 - (b) it would have fallen within subsection (4) because of its control of a company to which paragraph (a) or this paragraph would have applied.
- [^{F1}(6) For the purposes of this section “control” is to be read in accordance with sections 450 and 451 of CTA 2010 (close companies: meaning of control).]
- (7) But a person carrying on a business of banking is not treated for those purposes as having control of a company just because of—
- (a) having any rights in respect of loan capital or debt issued or incurred by the company for money lent by that person to the company in the ordinary course of that business, or
 - (b) the consequences of having exercised such rights.
- (8) References in this section to “the first group”, “the second group” and “the transferee” must be read in accordance with section 783.

Textual Amendments

- F1** S. 784(6) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 650](#) (with [Sch. 2](#))

Modifications etc. (not altering text)

- C1** Pt. 8 modified (with effect in accordance with s. 148 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), s. [88\(1\)\(2\)\(7\)](#) (with s. 147, [Sch. 17](#))

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.

[View outstanding changes](#)

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](#)