



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 13

TRANSACTIONS BETWEEN RELATED PARTIES

Introductory

844 Overview of Chapter

- (1) This Chapter sets out special rules relating to transactions between related parties.
- (2) Sections 845 to [F¹849A] are about the rule that transfers between a company and a related party are treated as being at market value.
- [F²(2ZA) Sections 849AB to 849AD make provision for the grant of a licence or other right by a company to a related party, or vice versa, to be treated as being at market value.]
- F³(2A)
- (3) Sections 850 and 851 set out other rules for transactions involving related parties.
- (4) See Chapter 12 for the meaning of “related parties”.

Textual Amendments

- F1** Word in s. 844(2) substituted (with effect in accordance with s. 61(6) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 61\(3\)](#)
- F2** S. 844(2ZA) inserted (with application in accordance with s. 21(3) of the amending Act) by [Finance Act 2018 \(c. 3\), s. 21\(1\)](#)

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](#)*

F3 S. 844(2A) omitted (with effect in accordance with s. 33(9)(10) of the amending Act) by virtue of Finance (No. 2) Act 2015 (c. 33), **s. 33(6)**

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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](#)