



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 16

PRE-FA 2002 ASSETS ETC

Roll-over relief for disposals of pre-FA 2002 assets

900 Meaning of “chargeable asset within TCGA” in sections 898 and 899

- (1) For the purposes of sections 898 and 899 an asset is a chargeable asset within TCGA 1992 in relation to a company at any time if—
 - (a) any gain accruing to the company on the disposal of it at that time would be a chargeable gain within the meaning of that Act,
 - (b) condition A or condition B is met in relation to the company, and
 - (c) double tax relief is not available to the company at that time.
- (2) Condition A is that at that time the company is UK resident ^{F1}....
- (3) Condition B is that the gain would form part of the company's chargeable profits for corporation tax purposes as a result of section 10B of TCGA 1992 (non-resident company with United Kingdom permanent establishment).
- (4) For the purposes of subsection (1) double tax relief is available to the company if it would be treated for the purposes of any double taxation relief arrangements as not liable in the United Kingdom to tax on any gain accruing to it on a disposal of the asset.
- (5) References in this section to the disposal of an asset have the same meaning as in TCGA 1992.

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](#)*

Textual Amendments

- F1** Words in s. 900(2) omitted (with application in accordance with Sch. 46 para. 138(2) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 46 para. 138\(1\)](#)

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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](#)