



Corporation Tax Act 2009

2009 CHAPTER 4

PART 21

OTHER GENERAL PROVISIONS

Orders and regulations

1310 Orders and regulations

- (1) Any power of the Treasury or the Commissioners for Her Majesty's Revenue and Customs to make any order or regulations under this Act is exercisable by statutory instrument.
- (2) Any statutory instrument containing any order or regulations made by the Treasury or the Commissioners for Her Majesty's Revenue and Customs under this Act is subject to annulment in pursuance of a resolution of the House of Commons.
- (3) Subsection (2) does not apply if the order or regulations are made under—
 - (a) section 86 (meaning of “urban regeneration company”),
 - (b) section 1325(2) (power to make transitional or saving provision in connection with the coming into force of this Act),
 - (c) section 1329(3) (power to appoint a day for the commencement of certain provisions of this Act),
 - (d) paragraph 42 of Schedule 2 (lease premiums: time limits for claims for repayment of tax), or
 - (e) any of the provisions mentioned in subsection (4) (which provides for affirmative resolution procedure).
- (4) An order or regulations made under—
 - [^{F1}(za) section 931C (meaning of “qualifying territory”),]
 - (a) section 1183(3) (meaning of “film-making activities” etc),
 - (b) section 1185(3) (meaning of “UK expenditure” etc),
 - (c) section 1198(2) (UK expenditure),

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- (d) section 1199(4) (additional deduction for qualifying expenditure),
- (e) section 1200(4) (amount of additional deduction), or
- (f) paragraph 130 of Schedule 2 (application of Part 15 etc to films not completed before 1 January 2007),

may only be made if a draft of the instrument containing the order or regulations has been laid before and approved by resolution of the House of Commons.

- (5) If an order under section 521(1) (power to amend Chapter 6 of Part 6: alternative finance arrangements)—
 - (a) includes such amendments as are mentioned in subsection (2)(b) of that section (introduction of new provision into the alternative finance provisions), or
 - (b) amends an enactment not contained in the alternative finance provisions (within the meaning of section 521),
 this section has effect as if section 521(1) were included in the list in subsection (4).

Textual Amendments

- F1** S. 1310(4)(za) inserted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 14 para. 28**

Apportionment to different periods

1311 Apportionment to different periods

- (1) Any apportionment to different periods which falls to be made under this Act is to be made on a time basis according to the respective lengths of the periods.
- (2) This section is subject to provision to the contrary.

Interpretation

1312 Abbreviated references to Acts

In this Act—

- “CAA 2001” means the Capital Allowances Act 2001 (c. 2),
- “FA”, followed by a year, means the Finance Act of that year,
- “F(No.2)A”, followed by a year, means the Finance (No.2) Act of that year,
- “FISMA 2000” means the Financial Services and Markets Act 2000 (c. 8),
- “ICTA” means the Income and Corporation Taxes Act 1988 (c. 1),
- “IHTA 1984” means the Inheritance Tax Act 1984 (c. 51),
- “ITA 2007” means the Income Tax Act 2007 (c. 3),
- “ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003 (c. 1),
- “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005 (c. 5),
- “TCGA 1992” means the Taxation of Chargeable Gains Act 1992 (c. 12),
- “TMA 1970” means the Taxes Management Act 1970 (c. 9), and

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“VATA 1994” means the Value Added Tax Act 1994 (c. 23).

1313 Activities in UK sector of continental shelf

- (1) Any profits—
 - (a) from exploration or exploitation activities carried on in the UK sector of the continental shelf, or
 - (b) from exploration or exploitation rights,are treated for corporation tax purposes as profits from activities or property in the United Kingdom.
- (2) Any profits arising to a non-UK resident company—
 - (a) from exploration or exploitation activities, or
 - (b) from exploration or exploitation rights,are treated for corporation tax purposes as profits of a trade carried on by the company in the United Kingdom through a permanent establishment in the United Kingdom.
- (3) In this section—

“exploration or exploitation activities” means activities carried on in connection with the exploration or exploitation of so much of the seabed and subsoil and their natural resources as is situated in the United Kingdom or the UK sector of the continental shelf,

“exploration or exploitation rights” means rights to assets to be produced by exploration or exploitation activities or to interests in or to the benefit of such assets, and

“the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964 (c. 29).

1314 Meaning of “caravan”

- (1) In this Act “caravan” means—
 - (a) a structure designed or adapted for human habitation which is capable of being moved by being towed or being transported on a motor vehicle or trailer, or
 - (b) a motor vehicle designed or adapted for human habitation,but does not include railway rolling stock which is on rails forming part of a railway system or any tent.
- (2) A structure composed of two sections—
 - (a) separately constructed, and
 - (b) designed to be assembled on a site by means of bolts, clamps or other devices,is not prevented from being a caravan just because it cannot, when assembled, be lawfully moved on a highway (or, in Scotland or Northern Ireland, road) by being towed or being transported on a motor vehicle or trailer.

1315 Claims and elections

In this Act any reference to a claim or election is to a claim or election in writing.

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1316 Meaning of “connected” persons and “control”

- (1) Section 839 of ICTA (how to tell whether persons are connected) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).
- (2) Section 840 of ICTA (meaning of control in relation to a body corporate) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).

1317 Meaning of “farming” and related expressions

- (1) In this Act “farming” means the occupation of land wholly or mainly for the purposes of husbandry, but does not include market gardening (see subsection (5)).
- (2) In subsection (1) “husbandry” includes (for example)—
 - (a) hop growing, and
 - (b) the breeding and rearing of horses and the grazing of horses in connection with those activities.
- (3) For the purposes of this Act the cultivation of short rotation coppice is regarded as husbandry and not as forestry.
- (4) In this Act “woodlands” does not include land on which short rotation coppice is cultivated.
- (5) In this Act “market gardening” means the occupation of land as a garden or nursery for the purpose of growing produce for sale.
- (6) For the purposes of this section “short rotation coppice” means a perennial crop of tree species planted at high density, the stems of which are harvested above ground level at intervals of less than 10 years.

1318 Meaning of grossing up

- (1) In this Act references to grossing up by reference to a rate of tax are to calculating the amount (“the grossed up amount”) which after deduction of income tax at that rate would equal the amount to be grossed up (“the net amount”).
- (2) The grossed up amount is the sum of the net amount and the tax deducted.
- (3) The grossed up amount may also be expressed as—

$$GA = NA + R100 - RNA \times$$

where—

GA is the grossed up amount,

NA is the net amount, and

R is the percentage rate of tax by reference to which the net amount is to be grossed up.

1319 Other definitions

In this Act, except where the context otherwise requires—

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“basic rate” means the rate of income tax determined in pursuance of section 6(2) of ITA 2007,

“charity” means a body of persons or trust established for charitable purposes only,

“credit union” means a society registered as a credit union under the Industrial and Provident Societies Act 1965 (c. 12) or the Credit Unions (Northern Ireland) Order 1985 (S.I. 1985/1205 (N.I. 12)),

“dividend ordinary rate” means the rate of income tax specified in section 8(1) of ITA 2007,

“houseboat” means a boat or similar structure designed or adapted for use as a place of human habitation,

“the Mergers Directive” means Council Directive (EEC) No. 90/434 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different member States,

“national insurance contributions” means any contributions under—

- (a) Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4), or
- (b) Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7),

“non-UK resident” means not resident in the United Kingdom (and references to a non-UK resident company are to a company which is not resident there),

“normal self-assessment filing date”, in relation to a tax year, means the 31 January following the tax year,

“retail prices index” means—

- (a) the general index of retail prices (for all items) published by the Statistics Board, or
- (b) if that index is not published for a relevant month, any substituted index or index figures published by that Board,

“SCE” means a European Cooperative Society within the meaning of Council Regulation (EC) No. 1435/2003 on the Statute for a European Cooperative Society,

“SE” means a European public limited-liability company (or Societas Europaea) within the meaning of Council Regulation (EC) No. 2157/2001 on the Statute for a European company,

“tax year” means a year for which income tax is charged (see section 4 of ITA 2007),

“the tax year 2009-10” means the tax year beginning on 6 April 2009 (and any corresponding expression in which two years are similarly mentioned is to be read in the same way), and

“UK resident” means resident in the United Kingdom (and references to a UK resident company are to a company which is resident there).

1320 Interpretation: Scotland

(1) In the application of this Act to Scotland—

“assignment” means an assignation,

“mortgage” means—

- (a) a standard security, or

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- (b) a heritable security, as defined in the Conveyancing (Scotland) Act 1924 (c. 27), but including a security constituted by ex facie absolute disposition or assignation, and
“surrender” includes renunciation.
- (2) In the application of section 1284 (housing grants) and Part 1 of Schedule 2 (transitionals and savings: general provisions) to Scotland, “enactment” includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.

1321 Interpretation: Northern Ireland

In the application of section 1284 (housing grants) and Part 1 of Schedule 2 (transitionals and savings: general provisions) to Northern Ireland, “enactment” includes an enactment comprised in, or in an instrument made under, Northern Ireland legislation.

Final provisions

1322 Minor and consequential amendments

Schedule 1 (minor and consequential amendments) has effect.

1323 Power to make consequential provision

- (1) The Treasury may by order make provision in consequence of this Act.
- (2) The power conferred by subsection (1) may not be exercised after 31 March 2012.
- (3) An order under this section may amend, repeal or revoke any provision made by or under an Act.
- (4) An order under this section may contain provision having retrospective effect.
- (5) An order under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (6) In subsection (3) “Act” includes an Act of the Scottish Parliament and Northern Ireland legislation.

1324 Power to undo changes

- (1) The Treasury may by order make provision, in relation to a case in which the Treasury consider that a provision of this Act changes the effect of the law, for the purpose of returning the effect of the law to what it would have been if this Act had not been passed.
- (2) The power conferred by subsection (1) may not be exercised after 31 March 2012.
- (3) An order under this section may amend, repeal or revoke any provision made by or under—
 - (a) this Act, or
 - (b) any other Act.

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- (4) An order under this section may contain provision having retrospective effect.
- (5) An order under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (6) In subsection (3)(b) “Act” includes an Act of the Scottish Parliament and Northern Ireland legislation.

1325 Transitional provisions and savings

- (1) Schedule 2 (transitionals and savings) has effect.
- (2) The Treasury may by order make transitional or saving provision in connection with the coming into force of this Act, except paragraphs 71 and 99 of Schedule 2, and subsection (1) so far as relating to those paragraphs.
- (3) An order under subsection (2) may contain provision having retrospective effect.

Commencement Information

- II** S. 1325 partly in force; s. 1325(1) in force at 1.4.2009 for specified purposes and s. 1325(2)(3) in force at Royal assent, see s. 1329

1326 Repeals and revocations

Schedule 3 (repeals and revocations, including of spent enactments) has effect.

Commencement Information

- I2** S. 1326 partly in force; s. 1326 in force at 1.4.2009 for specified purposes, see s. 1329(1)(3)

1327 Index of defined expressions

- (1) Schedule 4 (index of defined expressions that apply for the purposes of this Act) has effect.
- (2) That Schedule lists the places where some of the expressions used in this Act are defined or otherwise explained.
- (3) If an expression listed in that Schedule is also used in this Act in an abbreviated form, the abbreviation is mentioned at the end of the entry for the expression in the first column of the Schedule.

1328 Extent

- (1) This Act extends to England and Wales, Scotland and Northern Ireland (but see subsection (2)).
- (2) An amendment, repeal or revocation contained in Schedule 1 or 3 has the same extent as the provision amended, repealed or revoked.

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1329 Commencement

- (1) This Act comes into force on 1 April 2009 and has effect—
 - (a) for corporation tax purposes, for accounting periods ending on or after that day, and
 - (b) for income tax and capital gains tax purposes, for the tax year 2009-10 and subsequent tax years.
- (2) Subsection (1) does not apply to the following provisions (which therefore come into force on the day on which this Act is passed)—
 - (a) section 1310,
 - (b) section 1323,
 - (c) section 1324,
 - (d) section 1325(2) and (3),
 - (e) section 1328,
 - (f) this section, and
 - (g) section 1330.
- (3) Subsection (1) does not apply to the following provisions which come into force on a day to be appointed by the Treasury by order—
 - (a) paragraphs 71 and 99 of Schedule 2, and section 1325(1) so far as relating to those paragraphs, and
 - (b) Part 2 of Schedule 3, and section 1326 so far as relating to that Part of that Schedule.
- (4) An order under subsection (3) may contain transitional or saving provision.

1330 Short title

This Act may be cited as the Corporation Tax Act 2009.

Status:

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