



Corporation Tax Act 2009

2009 CHAPTER 4

PART 5

LOAN RELATIONSHIPS

CHAPTER 15

TAX AVOIDANCE

Introduction

440 Overview of Chapter

- (1) This Chapter contains rules connected with tax avoidance.
- (2) In particular—
 - (a) for rules about unallowable purposes and tax relief schemes and arrangements, see sections 441 to 443,
 - (b) for rules relating to credits and debits where transactions are not at arm's length (other than credits and debits relating to exchange gains and losses), see sections 444 to 446,
 - (c) for rules relating to credits and debits relating to exchange gains and losses where transactions are not at arm's length, see sections 447 to 452,
 - (d) for rules about connected parties deriving benefit from creditor relationships, see section 453,
 - (e) for rules dealing with tax advantages from resetting interest rates, see section 454, and
 - (f) for rules dealing with disposals of rights under creditor relationships for consideration not fully recognised for accounting purposes, see section 455.