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**Changes to legislation:** Corporation Tax Act 2009, Cross Heading: Adjustment on change of basis is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 2

#### TRANSITIONALS AND SAVINGS

#### PART 7

#### PROPERTY INCOME

##### *Adjustment on change of basis*

- 51 (1) Sections 261 and 262 apply to a change of basis taking effect for a period of account which ends after 31 March 2009.
- (2) For this purpose the period of account for which a change of basis takes effect is the first period of account for which the new basis is adopted.

**Changes to legislation:**

Corporation Tax Act 2009, Cross Heading: Adjustment on change of basis is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made 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. 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\(3\)](#)