

Status: Point in time view as at 11/07/2023.

Changes to legislation: Corporation Tax Act 2009, Introductory Text is up to date with all changes known to be in force on or before 11 July 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)



Corporation Tax Act 2009

2009 CHAPTER 4

An Act to restate, with minor changes, certain enactments relating to corporation tax; and for connected purposes. [26th March 2009]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1 Act modified by S.I. 2006/964, **reg. 95** (as amended (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **30**)
- C2 Act applied in part (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. **853(3)** (with Sch. 2)
- C3 Act applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\)](#), reg. 1, **Sch. 6 Pt. 1** (with reg. 27(a))
- C4 Act modified by S.I. 2006/3296, **reg. 15** (as amended (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Taxation of Securitisation Companies \(Amendment\) Regulations 2018 \(S.I. 2018/143\)](#), **reg. 10(1)(4)**)
- C5 Act applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, Sch. 3 paras. 2, **3** (with reg. 5) (as amended (4.1.2024) by S.I. 2023/1399, regs. 1(2), **4**)

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