



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}(zza) section 465A or 701A (powers to make regulations where accounting standards change),]
 - [^{F2}(za) section 931C (meaning of “qualifying territory”),]

Status: Point in time view as at 26/03/2015.

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- [^{F3}(zb) section 1126B (provision about when expenditure on consumable items is attributable to relevant research and development),]
- (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),
 - (d) section 1199(4) (additional deduction for qualifying expenditure),
 - (e) section 1200(4) (amount of additional deduction), ^{F4}...
- [^{F5}(ea) section 1216AF(3) (meaning of “television production activities” etc),
- (eb) section 1216AH(3) (meaning of “UK expenditure” etc),
 - (ec) section 1216CE(2) (UK expenditure),
 - (ed) section 1216CF(4) (additional deduction for qualifying expenditure),
 - (ee) section 1216CG(3) (amount of additional deduction),
 - (ef) section 1217AC(2) (meaning of “video games development activities” etc),
 - (eg) section 1217AE(3) (meaning of “UK expenditure” etc),
 - (eh) section 1217CE(2) (UK expenditure),
 - (ei) section 1217CF(4) (additional deduction for qualifying expenditure),
 - (ej) section 1217CG(3) (amount of additional deduction),]

[^{F6}(ek) section 1217GB(4) (EEA expenditure condition),

 - (el) section 1217J(4) (amount of additional deduction),
 - (em) section 1217O (activities involved in developing, producing, running or closing a production),]
 - (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.

^{F7}(5)

Textual Amendments

- F1** S. 1310(4)(zza) inserted (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 19 para. 3](#)
- F2** 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](#)
- F3** S. 1310(4)(zb) inserted (with effect in accordance with s. 28(7) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 28\(6\)](#)
- F4** Word in s. 1310(4)(e) omitted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 14\(2\), 22](#); [S.I. 2013/1817](#), [art. 2\(2\)](#); [S.I. 2014/1962](#), [art. 2\(3\)](#)
- F5** S. 1310(4)(ea)-(ej) inserted (with effect in accordance with Sch. 18 para. 23 of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 18 paras. 14\(2\), 22](#); [S.I. 2013/1817](#), [art. 2\(2\)](#); [S.I. 2014/1962](#), [art. 2\(3\)](#)
- F6** S. 1310(4)(ek)-(em) inserted (with effect in accordance with Sch. 4 para. 17 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 4 paras. 12, 16](#); [S.I. 2014/2228](#), [art. 2](#)
- F7** S. 1310(5) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [s. 381\(1\)](#), [Sch. 8 para. 226](#), [Sch. 10 Pt. 7](#) (with [Sch. 9 paras. 1-9, 22](#))

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F8 ...

Textual Amendments

- F8** S. 1311 and preceding cross-heading repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 696](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F8}1311 Apportionment to different periods

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Interpretation

1312 Abbreviated references to Acts

In this Act—

- “CAA 2001” means the Capital Allowances Act 2001 (c. 2),
- [^{F9}“CTA 2010” means the Corporation Tax Act 2010,]
- “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),
- [^{F10}“TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010,]
- “TMA 1970” means the Taxes Management Act 1970 (c. 9), and
- “VATA 1994” means the Value Added Tax Act 1994 (c. 23).

Textual Amendments

- F9** Definition of “CTA 2010” in s. 1312 inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 697](#) (with [Sch. 2](#))
- F10** Definition of “TIOPA 2010” in s. 1312 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 330](#) (with [Sch. 9 paras. 1-9, 22](#))

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

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- (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.

1316 Meaning of “connected” persons and “control”

- (1) [^{F11}Section 1122 of CTA 2010] (how to tell whether persons are connected) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).
- (2) [^{F12}Section 1124 of CTA 2010] (meaning of control in relation to a body corporate) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).

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Textual Amendments

- F11** Words in s. 1316(1) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 698\(2\)](#) (with [Sch. 2](#))
- F12** Words in s. 1316(2) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 698\(3\)](#) (with [Sch. 2](#))

^{F13} 1317 Meaning of “farming” and related expressions

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Textual Amendments

- F13** S. 1317 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 699, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F14} 1318 Meaning of grossing up

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Textual Amendments

- F14** S. 1318 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 700, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

1319 Other definitions

In this Act, except where the context otherwise requires—

^{F15} ...
^{F15} ...

“credit union” means a society registered as a credit union under [^{F16}the Co-operative and Community Benefit Societies Act 2014] 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 [^{F17}2009/133/EC],

“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),

^{F15} ...

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

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“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,

[^{F18}“statutory insolvency arrangement” means—

- (a) a voluntary arrangement that has taken effect under, or as a result of, the Insolvency Act 1986, Schedule 4 or 5 to the Bankruptcy (Scotland) Act 1985 or the Insolvency (Northern Ireland) Order 1989,
- (b) a compromise or arrangement that has taken effect under Part 26 of the Companies Act 2006, or
- (c) an arrangement or compromise of a kind corresponding to any of those mentioned in paragraph (a) or (b) that has taken effect under, or as a result of, the law of a country or territory outside the United Kingdom,]

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Textual Amendments

- F15** Words in s. 1319 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 701\(2\), Sch. 3 Pt. 1](#) (with Sch. 2)
- F16** Words in Act substituted (1.8.2014) by virtue of [Co-operative and Community Benefit Societies Act 2014 \(c. 14\), s. 154, Sch. 4 para. 142](#) (with Sch. 5)
- F17** Words in s. 1319 substituted (1.7.2011) by [The Corporation Tax \(Implementation of the Mergers Directive\) Regulations 2011 \(S.I. 2011/1431\), regs. 1\(2\), 4\(8\)](#)
- F18** Words in s. 1319 inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 701\(3\)](#) (with Sch. 2)

1320 Interpretation: Scotland

^{F19}(1)

- (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.

Textual Amendments

- F19** S. 1320(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 702, Sch. 3 Pt. 1](#) (with Sch. 2)

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.

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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.
- (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.

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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.

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.

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- (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.

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Changes to legislation:

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