

Status: Point in time view as at 26/03/2009. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Corporation Tax Act 2009, Cross Heading: Final provisions is up to date with all changes known to be in force on or before 28 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

PART 21

OTHER GENERAL PROVISIONS

Final provisions

VALID FROM 01/04/2009

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.

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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.

Commencement Information

I1 [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](#)

VALID FROM 01/04/2009

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\(1\)\(3\)](#)

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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.
- (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.

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1330 Short title

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

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