
Changes to legislation: Corporation Tax Act 2009, Cross Heading: Unpaid remuneration is up to date with all changes known to be in force on or before 30 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) View outstanding changes

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 18

MANAGEMENT EXPENSES

Unpaid remuneration

- 133 (1) This paragraph applies for the purposes of section 1249.
- (2) In relation to a period of account ending before 27 November 2002, an amount charged in the accounts in respect of employees' remuneration includes an amount which is held by an intermediary with a view to its becoming employees' remuneration.
- (3) In relation to a period of account ending on or after 27 November 2002, an amount charged in the accounts in respect of employees' remuneration includes an amount—
- (a) in respect of employee benefit contributions (within the meaning of sections 1290 to 1296) made before that date, and
 - (b) which is held by an intermediary,
- with a view to its becoming employees' remuneration.

Changes to legislation:

Corporation Tax Act 2009, Cross Heading: Unpaid remuneration is up to date with all changes known to be in force on or before 30 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.

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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\(3\)](#)