



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 13

#### ADDITIONAL RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

### CHAPTER 9

#### SUPPLEMENTARY

#### *Sub-contractor payments*

#### **1135 Election for connected persons treatment**

- (1) A company and a sub-contractor who are not connected may jointly elect that section 1134 is to apply to them as if they were connected.
- (2) Any such election must be made in relation to all sub-contractor payments paid under the same contract or other arrangement.
- (3) The election must be made by notice in writing to an officer of Revenue and Customs.
- (4) The notice must be given before the end of the period of two years beginning immediately after the end of the company's accounting period in which the contract or other arrangement is entered into.
- (5) An election under this section is irrevocable.