



Corporation Tax Act 2009

2009 CHAPTER 4

PART 3

TRADING INCOME

[^{F1}CHAPTER 8A

COMPENSATION FOR COMPULSORY SLAUGHTER OF ANIMALS

[^{F1}127A Application of Chapter 8A

- (1) This Chapter applies if—
 - (a) an animal treated as trading stock of a farming trade is slaughtered under a disease control order,
 - (b) the animal is not part of a production herd of a class in respect of which a herd basis election may be made under section 124, and
 - (c) the farm company receives or will receive compensation for the animal.
- (2) Such an animal is referred to in this Chapter as a “relevant animal”.
- (3) “Disease control order” has the same meaning as in section 124.]

Textual Amendments

- F1** Ch. 8A inserted (1.3.2012) (with effect in accordance with art. 12 of the amending S.I.) by [The Enactment of Extra-Statutory Concessions Order 2012 \(S.I. 2012/266\)](#), arts. 1, **10**

Changes to legislation:

Corporation Tax Act 2009, Section 127A is up to date with all changes known to be in force on or before 27 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.

[View outstanding changes](#)

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\(3\)](#)