



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 3

#### TRADING INCOME

### CHAPTER 9

#### TRADE PROFITS: OTHER SPECIFIC TRADES

#### *[<sup>F1</sup>Insurers*

#### **[<sup>F1</sup>130 Insurers receiving distributions etc**

- (1) This section applies for the purpose of calculating the trading profits of—
  - (a) insurance business other than life assurance business, or
  - (b) any category of such business.
- (2) A receipt that is exempt for the purposes of Part 9A (company distributions) is not brought into account in calculating the profits of the trade.]

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#### **Textual Amendments**

- F1** S. 130 and cross-heading substituted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 14 para. 22](#)

**Status:**

Point in time view as at 06/04/2010. This version of this provision has been superseded.

**Changes to legislation:**

Corporation Tax Act 2009, Section 130 is up to date with all changes known to be in force on or before 16 September 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.