



Corporation Tax Act 2009

2009 CHAPTER 4

PART 2

CHARGE TO CORPORATION TAX: BASIC PROVISIONS

[^{F1}CHAPTER 3A

UK RESIDENT COMPANIES: PROFITS OF FOREIGN PERMANENT ESTABLISHMENTS

Anti-diversion rule

[^{F1}[^{F2}18G] **Anti-diversion rule**

- (1) This section applies for the purposes of this Chapter for any relevant accounting period (“period X”) of a company (“company X”) in relation to a territory outside the United Kingdom (“territory X”) if—
 - (a) there is an adjusted relevant profits amount in relation to territory X for period X,
 - (b) the adjusted relevant profits amount includes diverted profits (see section 18H), and
 - (c) none of the exemptions mentioned in section 18I applies for period X.
- (2) The diverted profits are to be left out of the adjusted relevant profits amount.
- (3) For the purposes of this Chapter “adjusted”, in relation to a relevant profits amount, is what the relevant profits amount would be if it were determined without reference to gains or losses which are chargeable gains or allowable losses for corporation tax purposes.]]

Changes to legislation: Corporation Tax Act 2009, Section 18G is up to date with all changes known to be in force on or before 12 June 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

Textual Amendments

- F1** Pt. 2 Ch. 3A inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 13 paras. 4, 31](#)
- F2** Ss. 18G-18ID substituted for ss. 18G-18I (with effect in accordance with Sch. 20 para. 55(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 6](#)

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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\(3\)](#)