



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 4

#### PROPERTY INCOME

### CHAPTER 6

#### COMMERCIAL LETTING OF FURNISHED HOLIDAY ACCOMMODATION

#### *Definition*

#### **[<sup>F1</sup>268A Under-used holiday accommodation: letting condition not met**

- (1) This section applies if—
- (a) during an accounting period a company lets qualifying holiday accommodation,
  - (b) the accommodation is let by the company—
    - (i) during the next accounting period, or
    - (ii) during the next two accounting periods,
  - (c) the accommodation would (apart from this section) not be qualifying holiday accommodation—
    - (i) during the accounting period mentioned in paragraph (b)(i), or
    - (ii) during both of the accounting periods mentioned in paragraph (b)(ii),only because of a failure to meet the letting condition (see section 267(3)), and
  - (d) there was a genuine intention to meet the letting condition for the period within subsection (1)(c)(i) or each of the periods within subsection (1)(c)(ii) (as the case may be).
- (2) If the company makes an election in respect of that accommodation for any accounting period in respect of which the failure mentioned in subsection (1)(c) occurs, the

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**Changes to legislation:** Corporation Tax Act 2009, Section 268A is up to date with all changes known to be in force on or before 26 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](#)

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accommodation is to be treated as qualifying holiday accommodation for that accounting period.

- (3) Subsection (2) does not apply for the purposes of section 268 or subsection (1)(a).
- (4) If an election is not made for the first of the accounting periods within subsection (1)(c)(ii), an election may not be made for the second.
- (5) An election for an accounting period must be made within the period of two years beginning at the end of the accounting period.
- (6) References in subsection (1)(a) and (c) to qualifying holiday accommodation include accommodation treated as such under section 268.]

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**Textual Amendments**

- F1** S. 268A inserted (19.7.2011) (with effect in accordance with Sch. 14 para. 11 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 14 para. 7\(5\)](#)

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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\(3\)](#)