



Corporation Tax Act 2009

2009 CHAPTER 4

PART 4

PROPERTY INCOME

CHAPTER 9

POST-CESSATION RECEIPTS

Meaning of “post-cessation receipts”

283 Other rules about what counts as a “post-cessation receipt”

- (1) Section 284 (transfer of rights if transferee does not carry on UK property business) treats certain amounts as being, or not being, post-cessation receipts for the purposes of this Chapter.
- (2) The following provisions (which treat certain amounts as post-cessation receipts) apply for the purposes of this Chapter as they apply for the purposes of Chapter 15 of Part 3 (but as if any reference to a trade were to a UK property business)—
 - section 82(6) (contributions to local enterprise organisations or urban regeneration companies),
 - section 101(3) (distribution of assets of mutual concerns),
 - section 108(3) (receipt of benefits by donor or connected person),
 - section 192 (debts paid after cessation), and
 - section 193 (debts released after cessation), as qualified, where appropriate, by section 56(4) (car or motor cycle hire).
- (3) This Chapter also needs to be read with—
 - (a) section 249(3) (which treats certain amounts as not being post-cessation receipts), and

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Changes to legislation: Corporation Tax Act 2009, Section 283 is up to date with all changes known to be in force on or before 08 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. (See end of Document for details)

- (b) section 1277 (which treats certain income as a post-cessation receipt: unremittable income).

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