



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 6

#### RELATIONSHIPS TREATED AS LOAN RELATIONSHIPS ETC

#### [<sup>F1</sup>CHAPTER 2A

#### DISGUISED INTEREST

#### [<sup>F1</sup>486A Overview

- (1) This Chapter provides for Part 5 to apply in relation to returns which are economically equivalent to interest (see section 486B).
- (2) For exclusions from this Chapter, see—
  - (a) section 486C (return otherwise taxable),
  - (b) section 486D (arrangement having no tax avoidance purpose), and
  - (c) section 486E (excluded shares).]

#### Textual Amendments

- F1** Pt. 6 Ch. 2A inserted (with effect in accordance with Sch. 24 paras. 11, 13-16 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 24 para. 3](#)

**Status:**

Point in time view as at 06/04/2010.

**Changes to legislation:**

Corporation Tax Act 2009, Section 486A is up to date with all changes known to be in force on or before 12 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.