



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 14

MISCELLANEOUS PROVISIONS

Matters to be ignored

864 Tax avoidance arrangements to be ignored

- (1) In determining whether a credit or a debit is to be brought into account under this Part and, if so, its amount, any tax avoidance arrangements are ignored.
- (2) Arrangements are “tax avoidance arrangements” for this purpose if their main object or one of their main objects is to enable a company—
 - (a) to obtain a debit under this Part to which it would not otherwise be entitled,
 - (b) to obtain a debit under this Part which exceeds that to which it would otherwise be entitled,
 - (c) to avoid having to bring a credit into account under this Part, or
 - (d) to reduce the amount of any such credit.
- (3) In this section—

“arrangements” includes any scheme, agreement or understanding, whether or not it is legally enforceable, and

“brought into account” means brought into account for tax purposes.

Changes to legislation:

Corporation Tax Act 2009, Section 864 is up to date with all changes known to be in force on or before 26 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.

[View outstanding changes](#)

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\(3\)](#)