



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 10

#### MISCELLANEOUS INCOME

### CHAPTER 3

#### BENEFICIARIES' INCOME FROM ESTATES IN ADMINISTRATION

##### *Introduction*

#### **936 Meaning of “UK estate” and “foreign estate”**

(1) In this Chapter—

“UK estate”, in relation to a tax year, means an estate which meets conditions A and B, or condition C, for that year, and

“foreign estate”, in relation to a tax year, means an estate which is not a UK estate in relation to that year.

(2) Condition A is that all the income of the estate either—

(a) has borne United Kingdom income tax by deduction, or

(b) is income in respect of which the personal representatives are directly assessable to United Kingdom income tax for the tax year.

(3) Condition B is that none of the income of the estate is income for which the personal representatives are not liable to United Kingdom income tax for the tax year because they are not UK resident or not ordinarily UK resident.

(4) For the purposes of conditions A and B, sums within section 963(3) or (4) (sums treated as bearing income tax) are ignored.

(5) Condition C is that the aggregate income of the estate for the tax year consists only of sums within section 963(3) or (4).

**Status:**

Point in time view as at 01/04/2009. This version of this provision has been superseded.

**Changes to legislation:**

Corporation Tax Act 2009, Section 936 is up to date with all changes known to be in force on or before 30 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.