

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Corporation Tax Act 2009 (c. 4)

- 704 (1) Amend Schedule 4 (index of defined expressions) as follows.
- (2) In the following entries, in the second column, for “section 834(1) of ICTA” substitute “section 1119 of CTA 2010”—
- (a) “accounting period”,
 - (b) “income”,
 - (c) “registered industrial and provident society”, and
 - (d) “venture capital trust”.
- (3) In the following entries, in the second column, for “section 832(1) of ICTA” substitute “section 1119 of CTA 2010”—
- (a) “body of persons”,
 - (b) “building society”,
 - (c) “capital allowance”,
 - (d) “chargeable period”,
 - (e) “company (except in Chapters 13 and 14 of Part 5, Chapters 9 and 10 of Part 7, Chapter 8 of Part 8 and Chapter 1 of Part 11)”,
 - (f) “distribution”,
 - (g) “for accounting purposes”,
 - (h) “notice”,
 - (i) “ordinary share capital”,
 - (j) “period of account”,
 - (k) “registered pension scheme”,
 - (l) “trade”, and
 - (m) “tribunal”.
- (4) In the entry for “assignment”, in the second column, for “section 1320(1)” substitute “section 1166(1) of CTA 2010”.
- (5) In the entry for “associate (in Parts 5 and 6)”, in the second column, for “section 417(3) of ICTA” substitute “section 448 of CTA 2010”.
- (6) In the entry for “associate (in Chapter 12 of Part 8)”, in the second column, for “section 417(3) of ICTA” substitute “section 448 of CTA 2010”.

Status: This is the original version (as it was originally enacted).

- (7) In the entry for “authorised unit trust”, in the second column, for “section 468(6) of ICTA (as applied by section 832(1) of that Act)” substitute “Chapter 2 of Part 13 of CTA 2010 (as applied by section 1119 of that Act)”.
- (8) In the entry for “basic rate”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (9) In the entry for “charity”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (10) In the entry for “close company”, in the second column, for “sections 414 and 415 of ICTA” substitute “Chapter 2 of Part 10 of CTA 2010”.
- (11) In the entry for “connected (in the context of “connected person” or one person being “connected” with another) (except in Chapter 12 of Part 8)”, in the second column, for “section 839 of ICTA” substitute “section 1122 of CTA 2010”.
- (12) In the entry for “control (except in Part 5, Chapter 12 of Part 8 and Chapter 1 of Part 11)”, in the second column, for “section 840 of ICTA” substitute “section 1124 of CTA 2010”.
- (13) In the entry for “estate in land (in relation to any land in Scotland)”, in the second column, for “section 832(1) of ICTA” substitute “section 1166(1) of CTA 2010”.
- (14) In the entry for “farming”, in the second column, for “section 1317” substitute “section 1125 of CTA 2010”.
- (15) In the entry for “forestry”, in the second column, for “section 1317(3)” substitute “section 1125(3) of CTA 2010”.
- (16) In the entry for “generally accepted accounting practice”, in the second column, for “section 832(1) of ICTA and section 50(1) of FA 2004” substitute “section 1119 of CTA 2010”.
- (17) In the entry for “grossing up”, in the second column, for “section 1318” substitute “section 1128 of CTA 2010”.
- (18) In the entry for “international accounting standards”, in the second column, for “section 832(1) of ICTA and section 50(2) of FA 2004” substitute “section 1119 of CTA 2010”.
- (19) In the entry for “investment trust”, in the second column, for “section 842 of ICTA” substitute “section 1158 of CTA 2010”.
- (20) In the entry for “local authority”, in the second column, for “section 842A of ICTA” substitute “section 1130 of CTA 2010”.
- (21) In the entry for “mortgage”, in the second column, for “section 1320(1)” substitute “section 1166(1) of CTA 2010”.
- (22) In the entry for “non-UK resident”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (23) In the entry for “oil and gas exploration and appraisal”, in the second column, for “section 837B of ICTA” substitute “section 1134 of CTA 2010”.
- (24) In the entry for “open-ended investment company”, in the second column, for “section 468A(2) of ICTA” substitute “section 613 of CTA 2010”.

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- (25) In the entry for “permanent establishment”, in the second column, for “section 832(1) of ICTA and section 148 of FA 2003” substitute “section 1119 of CTA 2010”.
- (26) In the entry for “personal representatives”, in the second column, for “section 968” substitute “section 1119 of CTA 2010”.
- (27) In the entry for “qualifying distribution”, in the second column, for “section 14(2) of ICTA (as applied by section 832(1) of that Act)” substitute “section 1136 of CTA 2010”.
- (28) Omit the entry for “qualifying policy”.
- (29) In the entry for “recognised stock exchange”, in the second column, for “section 841(1) of ICTA” substitute “section 1137 of CTA 2010”.
- (30) In the entry for “registered pension scheme”, in the second column, for “section 832(1) of ICTA” substitute “section 1119 of CTA 2010”.
- (31) In the entry for “research and development”, in the second column, for “section 837A of ICTA” substitute “section 1138 of CTA 2010”.
- (32) In the entry for “retail prices index”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (33) In the entry for “statutory insolvency arrangement”, in the second column, for “section 834(1) of ICTA” substitute “section 1319”.
- (34) In the entry for “51% subsidiary”, in the second column, for “section 838(1)(a) of ICTA” substitute “section 1154(2) of CTA 2010”.
- (35) In the entries for “75% subsidiary” and “75% subsidiary (in Chapter 8 of Part 8)”, in the second column, for “section 838(1)(b) of ICTA” substitute “section 1154(3) of CTA 2010”.
- (36) In the entry for “surrender”, in the second column, for “section 1320(1)” substitute “section 1166(1) of CTA 2010”.
- (37) In the entry for “tax advantage”, in the second column, for “section 840ZA of ICTA” substitute “section 1139 of CTA 2010”.
- (38) In the entry for “tax year”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (39) In the entry for “the tax year 2009-10 etc”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010 (see entry for “the tax year 2010-11”)”.
- (40) In the entry for “total profits”, in the second column, for “section 834C of ICTA” substitute “section 1119 of CTA 2010”.
- (41) In the entry for “UK generally accepted accounting practice”, in the second column, for “section 832(1) of ICTA and section 50(4) of FA 2004” substitute “section 1119 of CTA 2010”.
- (42) In the entry for “UK resident”, in the second column, for “section 1319” substitute “section 1119 of CTA 2010”.
- (43) In the entry for “umbrella company”, in the second column, for “section 468A(4) of ICTA” substitute “section 615 of CTA 2010”.

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- (44) In the entry for “unit holder”, in the second column, for “section 468(6) of ICTA (as applied by section 832(1) of that Act)” substitute “section 1119 of CTA 2010”.
- (45) In the entry for “unit trust scheme”, in the second column, for “section 1007 of ITA 2007 (as applied by section 832(1) of ICTA)” substitute “section 1119 of CTA 2010”.
- (46) In the entry for “United Kingdom”, in the second column, for “section 830(1) of ICTA” substitute “section 1170 of CTA 2010”.
- (47) In the entry for “within the charge to tax”, in the second column, for “section 832(1) of ICTA” substitute “section 1167 of CTA 2010”.