



Corporation Tax Act 2010

2010 CHAPTER 4

PART 19

SALE AND LEASE-BACK ETC

CHAPTER 2

NEW LEASE OF LAND AFTER ASSIGNMENT OR SURRENDER

Relief for rent under new lease

853 Relief for rent under new lease

- (1) This section applies if the rent under the new lease is payable by a company within the charge to corporation tax.
- (2) This section also applies if—
 - (a) Chapter 2 of Part 12A of ITA 2007 (provision for income tax corresponding to this Chapter) has effect, and
 - (b) the rent under the new lease is payable by a company within the charge to corporation tax.
- (3) Any provision of CTA 2009 or ICTA providing for deductions or allowances by way of corporation tax relief in respect of payments of rent applies in relation to the rent under the new lease.
- (4) In subsection (2), and in subsection (3) as applied by subsection (2), references to the new lease and rent are to be read as in Chapter 2 of Part 12A of ITA 2007.

Changes to legislation:

Corporation Tax Act 2010, Section 853 is up to date with all changes known to be in force on or before 08 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))