



Corporation Tax Act 2009

2009 CHAPTER 4

PART 2

CHARGE TO CORPORATION TAX: BASIC PROVISIONS

CHAPTER 4

NON-UK RESIDENT COMPANIES: CHARGEABLE PROFITS

Chargeable profits

19 Chargeable profits

- (1) This section applies [^{F1}for the purposes of the charge to corporation tax on income] if a non-UK resident company carries on a trade in the United Kingdom through a permanent establishment in the United Kingdom.
- (2) The [^{F2}company's "chargeable profits"] are its profits that are—
 - (a) of a type mentioned in subsection (3), and
 - (b) attributable to the permanent establishment in accordance with sections 20 to 32.

[^{F3}(2A) But the company's "chargeable profits" do not include—

- (a) profits of a trade of dealing in or developing UK land (see section 5B),
 - (b) profits of a UK property business,
 - (c) profits consisting of other UK property income, or
 - (d) profits arising from loan relationships or derivative contracts that the company is a party to for the purposes of its UK property business or for the purposes of enabling it to generate other UK property income.]
- (3) The types of profits referred to in subsection (2)(a) are—

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- (a) trading income arising directly or indirectly through or from the establishment, [^{F4}and]
- (b) income from property or rights used by, or held by or for, the establishment.
- ^{F5}(c)

[^{F6}(4) For the purposes of the charge to corporation tax on chargeable gains accruing to the company, see section 2B(3) of TCGA 1992.

(5) That subsection provides (among other things) that the gains are chargeable to corporation tax only so far as they are attributable to the permanent establishment in accordance with sections 20 to 32 of this Act.]

Textual Amendments

- F1** Words in s. 19(1) inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 112\(2\)](#)
- F2** Words in s. 19(2) substituted (with effect in accordance with s. 81 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), s. 76(8)(a) (and also with effect in accordance with [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 39(1)(2))
- F3** S. 19(2A) substituted (6.4.2020) by [Finance Act 2019 \(c. 1\)](#), [Sch. 5 paras. 13, 35](#) (with [Sch. 5 para. 36](#))
- F4** Word in s. 19(3)(a) inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 112\(3\)\(a\)](#)
- F5** S. 19(3)(c) omitted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by virtue of [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 112\(3\)\(b\)](#)
- F6** S. 19(4)(5) inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 112\(4\)](#)

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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. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- 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\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)