
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 34

Section 66

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Annotations:

Amendments (Textual)

- F1** Sch. 34 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing SI 2011/701 art. 3 and 4 by [S.I. 2011/2401 art. 2\(2\)](#)
- specified provision(s) amendment to earlier commencing SI 2011/702, art. 22 by [S.I. 2014/3269 art. 5](#)
- specified provision(s) amendment to earlier commencing SI 2014/3269 art. 1 and 3 by [S.I. 2014/3346 art. 2](#)

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. 94(4A)-(4D) inserted by [2016 c. 24 s. 164\(2\)](#)
- s. 94(6A) inserted by [2016 c. 24 s. 164\(4\)](#)
- s. 94(10)(c) and word inserted by [2016 c. 24 s. 164\(5\)\(b\)](#)
- s. 94(10)(aa) inserted by [2016 c. 24 s. 164\(5\)\(a\)](#)
- s. 101(10)(11) inserted by [2014 c. 26 Sch. 22 para. 20\(2\)](#)
- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- s. 103A inserted by [2010 c. 33 Sch. 9 para. 4](#)
- Sch. 16 para. 12(3) inserted by [2012 c. 14 Sch. 20 para. 33\(b\)](#)
- Sch. 19 para. 14(3) inserted by [2016 c. 24 Sch. 1 para. 66\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A 11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 53 para. 11C and cross-heading inserted by [2017 c. 10 Sch. 11 para. 7](#)
- Sch. 54 Pt. A1 amendment to earlier affecting provision [2010 c. 33 Sch. 9 para. 10](#) by [2017 c. 32 Sch. 4 para. 182](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#)
- Sch. 54 para. 9B 9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#)
- Sch. 54 para. 12A 12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#)
- Sch. 54 para. 9B(1)(b) and word omitted by [2016 c. 24 Sch. 1 para. 66\(5\)\(a\)](#)
- Sch. 54 para. 9D repealed by [2012 c. 14 Sch. 39 para. 28\(1\)](#)
- Sch. 54 para. 9B(2) words omitted by [2016 c. 24 Sch. 1 para. 66\(5\)\(b\)\(i\)](#)
- Sch. 54 para. 9B(2) words omitted by [2016 c. 24 Sch. 1 para. 66\(5\)\(b\)\(ii\)](#)
- Sch. 54A inserted by [2010 c. 33 Sch. 9 para. 12](#)
- Sch. 54A inserted by [2010 c. 33 Sch. 9 para. 12](#)
- Sch. 54A para. 2(2)(h) and word inserted by [2014 c. 26 Sch. 4 para. 14\(a\)](#)
- Sch. 54A para. 2(2)(i) and word inserted by [2016 c. 24 Sch. 8 para. 12\(a\)](#)
- Sch. 54A para. 2(2)(j) and word inserted by [2017 c. 32 Sch. 6 para. 15\(a\)](#)
- Sch. 54A para. 2(2)(f) word omitted by [2014 c. 26 Sch. 4 para. 14\(a\)](#)
- Sch. 54A para. 2(2)(g) word omitted by [2016 c. 24 Sch. 8 para. 12\(a\)](#)
- Sch. 54A para. 2(2)(h) word omitted by [2017 c. 32 Sch. 6 para. 15\(a\)](#)
- Sch. 54A para. 2(4) word substituted by [2014 c. 26 Sch. 4 para. 14\(b\)](#)
- Sch. 54A para. 2(4) word substituted by [2016 c. 24 Sch. 8 para. 12\(b\)](#)
- Sch. 54A para. 2(4) word substituted by [2017 c. 32 Sch. 6 para. 15\(b\)](#)
- Sch. 55 para. 6B Appointed Day(s) by [S.I. 2014/2395 art. 2\(1\)\(b\)](#)
- Sch. 55 para. 6C(5)(7)-(9)(11) Appointed Day(s) by [S.I. 2014/2395 art. 2\(1\)\(a\)](#)

- Sch. 55 para. 13A-13J and cross-heading amendment to earlier affecting provision 2010 c. 33 Sch. 10 para. 7 by 2014 c. 26 Sch. 22 para. 21(3)
- Sch. 55 para. 13A-13J and cross-heading inserted by 2010 c. 33 Sch. 10 para. 7
- Sch. 55 para. 1(4A) inserted by 2013 c. 29 Sch. 50 para. 3(b)
- Sch. 55 para. 27(2A) inserted by 2013 c. 29 Sch. 50 para. 9(2)
- Sch. 55 para. 17(c) and word inserted by 2014 c. 26 Sch. 33 para. 5
- Sch. 55 para. 6A(4A)(4B) inserted by 2015 c. 11 Sch. 20 para. 16(5)
- Sch. 55 para. 17(4)(ba) inserted by 2015 c. 11 Sch. 20 para. 19
- Sch. 55 para. 6(3A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(2)(a)
- Sch. 55 para. 6(4A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(3)(a)
- Sch. 55 para. 6A(4A)(4B) inserted by 2015 c. 11 Sch. 20 para. 16(5)
- Sch. 55 para. 6AA 6AB inserted by 2015 c. 11 Sch. 20 para. 17
- Sch. 55 para. 17(4)(ba) inserted by 2015 c. 11 Sch. 20 para. 19
- Sch. 55 para. 14(A1) inserted by 2016 c. 24 Sch. 21 para. 10(2)
- Sch. 55 para. 14(1A)(1B) inserted by 2016 c. 24 Sch. 21 para. 10(4)
- Sch. 55 para. 14(2A)-(2E) inserted by 2016 c. 24 Sch. 21 para. 10(5)
- Sch. 55 para. 14(5) inserted by 2016 c. 24 Sch. 21 para. 10(6)
- Sch. 55 para. 15A(1) inserted by 2016 c. 24 Sch. 21 para. 12
- Sch. 55 para. 17(2)(d) and word inserted by 2016 c. 24 Sch. 22 para. 20(5)
- Sch. 55 para. 6A(8) omitted by 2015 c. 11 Sch. 20 para. 16(8)
- Sch. 55 para. 6A(8) omitted by 2015 c. 11 Sch. 20 para. 16(8)
- Sch. 55 para. 6A(A1)(1) substituted for Sch. 55 para. 6A(1) by 2015 c. 11 Sch. 20 para. 16(2)
- Sch. 55 para. 17(4)(b) word omitted by 2015 c. 11 Sch. 20 para. 19
- Sch. 55 para. 17(4)(b) word omitted by 2015 c. 11 Sch. 20 para. 19
- Sch. 55 para. 13F(1) word substituted by 2012 c. 14 Sch. 24 para. 32(c)
- Sch. 55 para. 6(3A)(a) word substituted by 2015 c. 11 Sch. 20 para. 15(2)(b)
- Sch. 55 para. 6(4A)(a) word substituted by 2015 c. 11 Sch. 20 para. 15(3)(b)
- Sch. 55 para. 6(6) word substituted by 2015 c. 11 Sch. 20 para. 15(4)
- Sch. 55 para. 6A(6)(a) words inserted by 2015 c. 11 Sch. 20 para. 16(7)
- Sch. 55 para. 6A(9) words inserted by 2015 c. 11 Sch. 20 para. 16(9)
- Sch. 55 para. 6A(2)(a) words inserted by 2015 c. 11 Sch. 20 para. 16(3)(a)
- Sch. 55 para. 6A(3)(a) words inserted by 2015 c. 11 Sch. 20 para. 16(4)(a)
- Sch. 55 para. 6A(6)(a) words inserted by 2015 c. 11 Sch. 20 para. 16(7)
- Sch. 55 para. 6A(9) words inserted by 2015 c. 11 Sch. 20 para. 16(9)
- Sch. 55 para. 6B words inserted by 2016 c. 24 s. 113(7)
- Sch. 55 para. 6B cross-heading words inserted by 2016 c. 24 s. 113(8)
- Sch. 55 para. 6A(5) words substituted by 2015 c. 11 Sch. 20 para. 16(6)
- Sch. 55 para. 6A(2)(c) words substituted by 2015 c. 11 Sch. 20 para. 16(3)(b)
- Sch. 55 para. 6A(3)(c) words substituted by 2015 c. 11 Sch. 20 para. 16(4)(b)
- Sch. 55 para. 6A(5) words substituted by 2015 c. 11 Sch. 20 para. 16(6)
- Sch. 55 para. 17A(1)(b) words substituted by 2016 c. 24 s. 169(6)
- Sch. 56 para. 8-8J and cross-heading amendment to earlier affecting provision 2010 c. 33 Sch. 11 para. 7 by 2014 c. 26 Sch. 22 para. 22(6)
- Sch. 56 para. 8K and cross-heading inserted by 2010 c. 33 Sch. 11 para. 8
- Sch. 56 para. 3(1)(d) and word inserted by 2010 c. 33 Sch. 11 para. 5(5)
- Sch. 56 para. 3(1A) inserted by 2010 c. 33 Sch. 11 para. 5(6)
- Sch. 56 para. 8A-8J and cross-heading inserted by 2010 c. 33 Sch. 11 para. 7
- Sch. 56 para. 8K and cross-heading inserted by 2010 c. 33 Sch. 11 para. 8
- Sch. 56 para. 6(8A)(8B) inserted by 2013 c. 29 Sch. 50 para. 12(6)
- Sch. 56 para. 6(9A) and cross-heading inserted by 2013 c. 29 Sch. 50 para. 13
- Sch. 56 para. 3(1)(aa) inserted by 2015 c. 11 s. 104(3)
- Sch. 56 para. 3(1)(ca) inserted by 2016 c. 24 s. 113(11)(b)
- Sch. 56 para. 6(2)(ba) inserted by 2016 c. 24 s. 113(14)
- Sch. 56 para. 11(4A)(4B) substituted for Sch. 56 para. 11(4A) by 2013 c. 29 Sch. 50 para. 14(2)
- Sch. 56 para. 6(3)-(7A) substituted for Sch. 56 para. 6(3)-(7) by 2013 c. 29 Sch. 50 para. 12(4)

- Sch. 56 para. 8A(1) word substituted by [2012 c. 14 Sch. 24 para. 34\(d\)](#)
- Sch. 56 para. 6(2)(a) words inserted by [2013 c. 29 Sch. 50 para. 12\(3\)\(b\)](#)
- Sch. 61 para. 1(1A) substituted by [2014 c. 29 Sch. 2 para. 14\(3\)](#)