



Corporation Tax Act 2009

2009 CHAPTER 4

PART 5

LOAN RELATIONSHIPS

CHAPTER 4

CONTINUITY OF TREATMENT ON TRANSFERS WITHIN GROUPS OR ON REORGANISATIONS

Modifications etc. (not altering text)

- C1** Pt. 5 Ch. 4 modified (1.1.2010) by [Northern Rock plc \(Tax Consequences\) Regulations 2009 \(S.I. 2009/3227\)](#), regs. 1, 5
- C2** Pt. 5 Ch. 4 modified (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), ss. 601, 1184(1) (with Sch. 2)
- C3** Pt. 5 applied (with modifications) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), ss. 990(5), 1184(1) (with Sch. 2)
- C4** Pt. 5 Ch. 4 modified (1.10.2011) by [Postal Services Act 2011 \(c. 5\)](#), s. 93(2)(3), **Sch. 2 para. 5**; S.I. 2011/2329, art. 3
- C5** Pt. 5 Ch. 4 excluded by S.I. 2006/3296, **reg. 19(2)** (as substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Taxation of Securitisation Companies \(Amendment\) Regulations 2018 \(S.I. 2018/143\)](#), regs. 1(1), **10(3)**)

Application of this Chapter

335 Introduction to Chapter

- (1) This Chapter applies in the cases mentioned in—
- (a) section 336 (transfers of loans on group transactions),
 - (b) section 337 (transfers of loans on insurance business transfers), and
 - (c) section 339 (issues of new securities on certain cross-border reorganisations).

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- (2) The following sections make provision about how the credits and debits to be brought into account under this Part in those cases are determined—
 - (a) sections 340 and 341 (which apply in the cases mentioned in sections 336 and 337), and
 - (b) sections 342 and 343 (which apply in the case mentioned in section 339).
- (3) Sections 344 to 346 provide for the treatment of a loan relationship in respect of which section 336 has applied where the company replacing another as a party to a loan relationship later leaves the group of companies of which they were members.
- (4) Section 347 (disapplication of Chapter where transferor party to avoidance involving subsequent transfer by transferee) disapplies this Chapter in some circumstances in the cases mentioned in 336 and 337.
- (5) For the meaning of references in this Chapter to a company replacing another as a party to a loan relationship, see section 338.
- (6) In this Chapter references to a company being a member of a group of companies are to be read in accordance with section 170 of TCGA 1992 (interpretation of sections 171 to 181 of that Act: groups).

336 Transfers of loans on group transactions

- (1) The case referred to in section 335(1)(a) is where—
 - (a) there is a transaction within subsection (2) or a series of transactions within subsection (3), and
 - (b) as a result one of the companies involved (“the transferee”) directly or indirectly replaces the other (“the transferor”) as a party to a loan relationship.
- (2) A transaction is within this subsection if it is a related transaction between two companies which are—
 - (a) members of the same group, and
 - (b) within the charge to corporation tax in respect of that transaction.
- (3) A series of transactions is within this subsection if it is a series having the same effect as a related transaction between two companies each of which—
 - (a) has been a member of the same group at any time in the course of that series, and
 - (b) would be within the charge to corporation tax in respect of such a related transaction.
- (4) This Chapter does not apply as a result of this section in relation to—
 - (a) a transfer of an asset, or
 - (b) a transfer of rights under, or an interest in, an asset,
 as a result of a transaction within subsection (2) or a series of transactions within subsection (3) if immediately before or after the transfer the asset ^[F1]is held for the purposes of a company's long-term business].

^[F2](4A) For the purposes of subsection (4)—

- (a) in the case of an overseas life insurance company, ignore transfers in relation to assets which are not UK assets (within the meaning of section 117 of FA 2012), and

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(b) section 122 of that Act applies as it applies for the purposes of Chapter 8 of Part 2 of that Act.]

(5) In this Chapter, in relation to a case within subsection (1), “the transferee” and “the transferor” have the same meaning as in that subsection.

Textual Amendments

F1 Words in s. 336(4) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 16 para. 148\(2\)](#)

F2 S. 336(4A) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 16 para. 148\(3\)](#)

Modifications etc. (not altering text)

C6 [S. 336](#) excluded (24.2.2022) by [Finance Act 2022 \(c. 3\), Sch. 2 para. 33\(3\)\(b\)](#)

337 Transfers of loans on insurance business transfers

- (1) The case referred to in section 335(1)(b) is where—
- a transfer between two companies occurs to which this section applies, and
 - as a result one of the companies (“the transferee”) directly or indirectly replaces the other (“the transferor”) as a party to a loan relationship.
- (2) This section applies to the transfers specified in subsection (3), so far as they are not excluded by subsection (4).
- (3) They are—
- a transfer between two companies of business consisting of the effecting or carrying out of contracts of long-term insurance which has effect under an insurance business transfer scheme, and
 - any transfer between two companies which is a qualifying overseas transfer.

[^{F3}(3A) In subsection (3)(b) “qualifying overseas transfer” means so much of a transfer of the whole or any part of the business of an overseas life insurance company carried on through a permanent establishment in the United Kingdom as takes place in accordance with an authorisation granted outside the United Kingdom for the purposes of [^{F4}Article 39 of Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)].]

- (4) Subsection (3) does not apply to a transfer of an asset, or of rights under or an interest in an asset, if the asset—
- was within one of [^{F5}the applicable categories] immediately before the transfer, and
 - is not within that category immediately after it.

[^{F6}(4A) For the purposes of subsection (4)(a) “the applicable categories” means—

- in the case of a UK life insurance company, the long-term business categories or a category of assets which are not held for the purposes of its long-term business, and
- in the case of an overseas life insurance company, the UK long-term business categories, a category of UK assets which are not held for the purposes of its long-term business or a category of assets which are held by it but which are not UK assets.

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- (4B) For the purposes of subsection (4A)—
- (a) “the long-term business categories” has the same meaning as in section 116 of FA 2012,
 - (b) “the UK long-term business categories” and “UK assets” have the same meanings as in section 117 of that Act, and
 - (c) section 122 of that Act applies as it applies for the purposes of Chapter 8 of Part 2 of that Act.]
- (5) Subsection (6) applies for the purposes of subsection (4) if one of the companies mentioned in subsection (3) is an overseas life insurance company.
- (6) An asset is taken as being in the same category both immediately before and immediately after a transfer if the asset—
- (a) was in one category immediately before the transfer, and
 - (b) is within the corresponding category immediately after it.
- (7) In this Chapter, in relation to a case within subsection (1), “the transferee” and “the transferor” have the same meaning as in that subsection.

Textual Amendments

- F3** S. 337(3A) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 16 para. 149\(2\)](#)
- F4** Words in s. 337(3A) substituted (1.1.2016) by [The Solvency 2 Regulations 2015 \(S.I. 2015/575\), reg. 1\(2\), Sch. 1 para. 26\(2\)](#)
- F5** Words in s. 337(4)(a) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 16 para. 149\(3\)](#)
- F6** S. 337(4A)(4B) inserted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 16 para. 149\(4\)](#)

338 Meaning of company replacing another as party to loan relationship

- (1) References in this Chapter to one company (“A”) replacing another company (“B”) as a party to a loan relationship include references to A becoming a party to a loan relationship which—
- (a) confers rights within subsection (2),
 - (b) imposes obligations within subsection (2), or
 - (c) both confers such rights and imposes such obligations.
- (2) Rights or obligations are within this subsection if they are equivalent to those of B under a loan relationship to which B has previously ceased to be a party.
- (3) For the purposes of subsection (2), A's rights under a creditor relationship are equivalent to rights under another creditor relationship if each set of rights gives the holder of an asset representing the relationship in question—
- (a) the same rights against the same persons as to capital, interest and dividends, and
 - (b) the same remedies to enforce those rights.
- (4) For the purposes of subsection (3), any difference in—
- (a) the total nominal amounts of the assets representing each relationship,
 - (b) the form in which they are held, or
 - (c) the way in which they can be transferred,
- is ignored.

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- (5) For the purposes of subsection (2), A's obligations under a debtor relationship are equivalent to obligations under another debtor relationship if each set of obligations subjects the holder of the liability representing the relationship in question to—
- (a) the same obligations to the same persons as to capital, interest and dividends, and
 - (b) the same remedies to enforce those obligations.
- (6) For the purposes of subsection (5), any difference in—
- (a) the total nominal amounts of the assets representing the creditor relationship corresponding to each relationship,
 - (b) the form in which those assets are held, or
 - (c) the way in which they can be transferred,
- is ignored.

339 Issues of new securities on certain cross-border reorganisations

- (1) The case referred to in section 335(1)(c) is where each of conditions A to D is met.
- (2) Condition A is that sections 127 to 130 of TCGA 1992 (reorganisations: equation of original shares and new holding)—
- (a) apply in relation to an exchange as a result of section 135(3) of that Act (which provides for sections 127 to 130 to apply to an exchange of securities for those in another company as if it were a reorganisation), or
 - (b) would so apply but for section 116(5) of that Act (which disapplies sections 127 to 130 where the original shares or the new holding consist of or include a qualifying corporate bond).
- (3) Condition B is that the original shares consist of or include an asset representing a loan relationship.
- (4) Condition C is that company A is resident in one member State and company B is resident in another member State.
- (5) For the purposes of this section a company is resident in a member State if—
- (a) it is within a charge to tax under the law of the State as being resident for that purpose, and
 - (b) it is not regarded, for the purpose of any double taxation relief arrangements to which the State is a party, as resident in a territory not within a member State.
- (6) Condition D is that neither Chapter 13 (European cross-border transfers of business) nor Chapter 14 (European cross-border mergers) applies in relation to the exchange.
- (7) In this section—
- (a) “company A” and “company B” have the same meaning as in section 135 of TCGA 1992,
 - (b) “original shares” has the same meaning as it has for the purposes of sections 126 to 131 of that Act, as applied by section 135 of that Act, and
 - (c) “receiving company” means the company to which the issue of shares in or debentures of company B mentioned in section 135(1) of that Act is made.
- (8) If company B is a company to which section 135(5) of TCGA 1992 applies (companies with no share capital), the reference in subsection (7)(c) to the shares in or debentures

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of company B includes a reference to any interests in the company possessed by its members.

Continuity of treatment: transfer of loan at notional carrying value

340 Group transfers and transfers of insurance business: transfer at notional carrying value

- (1) This section applies in the cases mentioned in—
 - (a) section 336 (transfers of loans on group transactions), and
 - (b) section 337 (transfers of loans on insurance business transfers).
- (2) The credits and debits to be brought into account for the purposes of this Part in respect of the loan relationship referred to in section 336(1)(b) or section 337(1)(b) are determined in accordance with subsections (3) to (5).
- (3) For the accounting period in which the transaction or, as the case may be, the first of the series of transactions takes place, the transferor is treated as having entered into that transaction for consideration of an amount equal to the notional carrying value of the asset or liability representing the relationship (see subsection (6)).
- (4) For any accounting period in which the transferee is a party to the relationship, it is treated as if it had acquired the asset or liability representing the relationship for consideration of an amount equal to its notional carrying value.
- (5) If a discount arises in respect of the transaction or series of transactions, the consideration is increased for the purposes of subsection (3) (but not subsection (4)) by the amount of the discount.
- (6) For the purposes of this section—
 - ^{F7}(a)
 - (b) section 480(5) (when discount arises) applies as it applies for the purposes of section 480, and
 - (c) “notional carrying value”, in relation to an asset or liability, means the amount which would have been [^{F8}its tax-adjusted carrying value based on] the accounts of the transferor if a period of account had ended immediately before the date when the transferor ceased to be a party to the loan relationship.
- (7) [^{F9}Part 4 of TIOPA 2010] (provision not at arm's length) does not apply in relation to the amounts in respect of which credits or debits are to be brought into account under this section.
- (8) This section is subject to sections 332 and 341.

Textual Amendments

- F7** S. 340(6)(a) omitted (with effect in accordance with Sch. 7 Pt. 6 of the amending Act) by virtue of [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 7 para. 25\(a\)](#)
- F8** Words in s. 340(6)(c) substituted (with effect in accordance with Sch. 7 Pt. 6 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 7 para. 25\(b\)](#)
- F9** Words in s. 340(7) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 126](#) (with [Sch. 9 paras. 1-9, 22](#))

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341 Transferor using fair value accounting

- (1) This section applies instead of section 340 if, in a case where that section would otherwise apply, the transferor is regarded for the purposes of this section as using fair value accounting in respect of the loan relationship (see subsection (5)).
- (2) The amount which is to be brought into account by the transferor in respect of the transaction or the series of transactions referred to in section 340(3) (“the transferor’s amount”) is—
 - (a) if an asset is to be brought into account, its fair value as at the date when the transferee becomes party to the loan relationship, or the fair value of the rights under or interest in it as at that date, and
 - (b) if a liability is to be brought into account, its fair value as at that date.
- (3) For any accounting period in which the transferee is a party to the loan relationship, for the purpose of determining the credits and debits to be brought into account in respect of the relationship for the purposes of this Part, the transferee is treated as if it had acquired the asset or liability representing the relationship for consideration of an amount equal to the transferor’s amount.
- (4) If a discount arises in respect of the transaction or series of transactions, the transferor’s amount is increased for the purposes of subsection (2) (but not subsection (3)) by the amount of the discount.
- (5) The transferor is regarded for the purposes of this section as using fair value accounting in respect of the loan relationship only if the credits and debits to be brought into account for the purposes of this Part as respects the relationship are determined on that basis.
- (6) It does not matter for the purposes of subsection (5) if the transferor does not otherwise use fair value accounting in respect of the loan relationship.
- (7) For the purposes of this section, section 480(5) (when discount arises) applies as it applies for the purposes of section 480.
- (8) This section is subject to section 332.

342 Issues of new securities on reorganisations: disposal at notional carrying value

- (1) This section applies in the case mentioned in section 339.
- (2) For the purposes of this Part such debits and credits are to be brought into account as would be brought into account if the exchange were a disposal of the asset representing the loan relationship referred to in section 339(3) for consideration of an amount equal to its notional carrying value.
- (3) For the purposes of this section, the notional carrying value of that asset is the amount that would have been [^{F10}its tax-adjusted carrying value based on] the accounts of the receiving company if a period of account had ended immediately before the date when the exchange occurred.
- (4) In this section—

F11
...

“receiving company” has the meaning given in section 339(7).
- (5) This section is subject to section 343.

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Textual Amendments

- F10** Words in s. 342(3) substituted (with effect in accordance with Sch. 7 Pt. 6 of the amending Act) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 7 para. 26\(2\)](#)
- F11** Words in s. 342(4) omitted (with effect in accordance with Sch. 7 Pt. 6 of the amending Act) by virtue of [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [Sch. 7 para. 26\(3\)](#)

343 Receiving company using fair value accounting

- (1) This section applies instead of section 342 if, in a case where that section would otherwise apply, the receiving company is regarded for the purposes of this section as using fair value accounting in respect of the loan relationship constituting or included in the original shares.
- (2) The amount which is to be brought into account by the receiving company in respect of the exchange (“the disposal amount”) is the fair value of the asset representing the loan relationship as at the date when the exchange occurred, or of the rights under or interest in that relationship as at that date.
- (3) For any accounting period in which company B is a party to the loan relationship, for the purpose of determining the credits and debits to be brought into account in respect of the relationship for the purposes of this Part, company B is treated as if it had acquired the asset representing the relationship for consideration of an amount equal to the disposal amount.
- (4) Subsections (5) and (6) of section 341 apply for the purposes of this section as they apply for the purpose of that section, taking references in that section to the transferor as references to the receiving company.
- (5) In this section “company B”, “original shares” and “receiving company” have the meaning given in section 339(7).

Transferee leaving group after replacing transferor as party to loan relationship

344 Introduction

- (1) Sections 345 and 346 apply if—
 - (a) this Chapter applies in the case mentioned in section 336 (transfers of loans on group transactions),
 - (b) section 341 (transferor using fair value accounting) does not apply, and
 - (c) before the end of the relevant 6 year period and while still a party to the relevant loan relationship, the transferee ceases to be a member of the relevant group.
- (2) But the transferee is not treated for the purposes of this section and sections 345 and 346 as having left the relevant group if—
 - (a) an asset or liability which represents a loan relationship is transferred in the course of a transfer or merger in relation to which Chapter 13 (European cross-border transfers of business) or Chapter 14 (European cross-border mergers) applies, and
 - (b) the transferee ceases to be a member of the relevant group in consequence of the transfer or merger.

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- (3) In a case where subsection (2) applies, if the transferee becomes a member of another group in consequence of the transfer or merger, it is treated for the purposes of this section and sections 345 and 346 as if the relevant group and the other group were the same.
- (4) In this section and sections 345 and 346—
- “the relevant 6 year period” means the period of 6 years following—
- (a) in a case where section 340 applies because of a transaction within section 336(2) (“case A”), that transaction, or
- (b) in a case where section 340 applies because of a series of transactions within section 336(3) (“case B”), the last transaction of that series,
- “the relevant group” means—
- (a) in case A, the group mentioned in section 336(2), and
- (b) in case B, the group mentioned in section 336(3), and
- “the relevant loan relationship” means the loan relationship mentioned in section 336(1)(b).

345 Transferee leaving group otherwise than because of exempt distribution

- (1) This section applies if—
- (a) the transferee ceases to be a member of the relevant group, and
- (b) it does not so cease just because of a distribution which is exempt [^{F12}as a result of section 1075 of CTA 2010 (exempt distributions)].
- (2) ^{F13}... This Part applies as if—
- (a) the transferee had assigned the asset or liability representing the relevant loan relationship immediately before ceasing to be a member of the relevant group,
- (b) the assignment had been for consideration of an amount equal to the fair value of the asset or liability at that time, and
- (c) the transferee had immediately reacquired the asset or liability for consideration of the same amount.

^{F14}(3)

^{F14}(4)

^{F14}(5)

Textual Amendments

F12 Words in s. 345(1)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 606](#) (with [Sch. 2](#))

F13 Words in s. 345(2) omitted (with effect in accordance with s. 28(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 28\(2\)\(a\)](#)

F14 S. 345(3)-(5) omitted (with effect in accordance with s. 28(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 28\(2\)\(b\)](#)

Modifications etc. (not altering text)

C7 S. 345 excluded (with effect in accordance with reg. 1(2) of the amending S.I.) by [Mutual Societies \(Transfers of Business\) \(Tax\) Regulations 2009 \(S.I. 2009/2971\), regs. 1\(1\), 25\(3\)\(b\)](#) (with [reg. 25\(6\)](#))

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C8 S. 345 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [Mutual Societies \(Transfers of Business\) \(Tax\) Regulations 2009 \(S.I. 2009/2971\)](#), regs. 1(1), **25(5)(a)** (with reg. 25(6))

346 Transferee leaving group because of exempt distribution

- (1) This section applies if—
- (a) the transferee ceases to be a member of the relevant group just because of a distribution which is exempt [^{F15}as a result of section 1075 of CTA 2010 (exempt distributions),] and
 - (b) there is a chargeable payment within the meaning of [^{F16}section 1088(1) of CTA 2010] (chargeable payments connected with exempt distributions) within 5 years after the making of that distribution.
- (2) ^{F17}... This Part applies as if—
- (a) the transferee had assigned the asset or liability representing the relevant loan relationship immediately before the chargeable payment was made,
 - (b) the assignment had been for consideration of an amount equal to the fair value of the asset or liability immediately before the transferee ceased to be a member of the relevant group, and
 - (c) the transferee had immediately reacquired the asset or liability for consideration of the same amount.

^{F18}(3)

^{F18}(4)

^{F18}(5)

Textual Amendments

F15 Words in s. 346(1)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 607\(a\)](#) (with Sch. 2)

F16 Words in s. 346(1)(b) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 607\(b\)](#) (with Sch. 2)

F17 Words in s. 346(2) omitted (with effect in accordance with s. 28(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 28\(2\)\(a\)](#)

F18 S. 346(3)-(5) omitted (with effect in accordance with s. 28(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 28\(2\)\(b\)](#)

Disapplication of Chapter where transferor party to avoidance

^{F19}347 Disapplication of Chapter where transferor party to avoidance

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Textual Amendments

F19 S. 347 omitted (with effect in accordance with Sch. 7 Pt. 6 of the amending Act) by virtue of [Finance \(No. 2\) Act 2015 \(c. 33\), Sch. 7 para. 27](#)

Changes to legislation:

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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](#)