



Corporation Tax Act 2009

2009 CHAPTER 4

PART 6

RELATIONSHIPS TREATED AS LOAN RELATIONSHIPS ETC

CHAPTER 8

^{F1}536 Introduction to Chapter

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Textual Amendments

- F1** Pt. 6 Ch. 8 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the commencing Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(ii\)](#), 12

^{F1}537 Payments in return for capital contribution to partnership

.....

Textual Amendments

- F1** Pt. 6 Ch. 8 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the commencing Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(ii\)](#), 12

^{F1}538 Change of partnership shares

.....

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax 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) [View outstanding changes](#)

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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](#)