



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### [<sup>F1</sup>PART 9A

#### COMPANY DISTRIBUTIONS

### [<sup>F1</sup>CHAPTER 1

#### THE CHARGE TO TAX

##### Textual Amendments

- F1** Pt. 9A inserted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 14 para. 1](#) (with [Sch. 14 para. 32](#))

#### **931A Charge to tax on distributions received**

- (1) The charge to corporation tax on income applies to any dividend or other distribution of a company, but only if the distribution is not exempt.

<sup>F2</sup>(2) .....

[<sup>F3</sup>(3) A distribution is exempt for the purposes of this Part if it is exempt under—

- (a) Chapter 2 (distributions received by small companies), or
- (b) Chapter 3 (distributions received by companies that are not small).]]

##### Textual Amendments

- F2** S. 931A(2) omitted (with effect in accordance with Sch. 3 paras. 5, 7 of the amending Act) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 3 para. 3\(2\)](#)
- F3** S. 931A(3) substituted (with effect in accordance with Sch. 3 paras. 5, 7 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 3 para. 3\(2\)](#)

**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.

[View outstanding changes](#)

**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](#)