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**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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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### OTHER ENACTMENTS

##### *Railways Act 2005 (c. 14)*

- 666 The Railways Act 2005 is amended as follows.
- 667 (1) Amend Schedule 10 (taxation provisions relating to transfer schemes) as follows.
- (2) In paragraph 7—
- (a) in sub-paragraph (a) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
- (b) in sub-paragraph (b) for “Schedule 26 to the Finance Act 2002 (derivative contracts)” substitute “ Part 7 of the Corporation Tax Act 2009 (derivative contracts) ”.
- (3) In paragraph 10(5) for the words from “under” to the end substitute “ under Part 3 of the Corporation Tax Act 2009 in respect of the trade or part of a trade in question for periods in which the trade was carried on wholly or partly in the United Kingdom. ”
- (4) In paragraph 17—
- (a) in sub-paragraph (1) for “Schedule 29 to the Finance Act 2002 (c. 23) ” and “an existing asset”, in both places where it occurs, substitute “ Part 8 of the Corporation Tax Act 2009 ” and “ a pre-FA 2002 asset ” respectively, and
- (b) in sub-paragraph (2) for “that Schedule”, in both places where it occurs, substitute “ that Part ”.
- (5) In paragraph 18—
- (a) in sub-paragraph (1) for “Chapter 2 of Part 4 of the Finance Act 1996 (c. 8)” substitute “ Part 5 of the Corporation Tax Act 2009 ”, and
- (b) in sub-paragraph (2) for “paragraph 12(8) of Schedule 9 to” substitute “ section 335(6) of ”.
- (6) In paragraph 19—
- (a) in sub-paragraph (1) for “Schedule 26 to the Finance Act 2002 (derivative contracts)” substitute “ Part 7 of the Corporation Tax Act 2009 (derivative contracts) ”, and
- (b) in sub-paragraph (2) for “paragraph 28(6) of that Schedule” substitute “ section 624(3) of that Act ”.
- (7) In paragraph 28—

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- (a) in sub-paragraph (1) for “paragraph 11 of Schedule 9 to the Finance Act 1996 (c. 8)” substitute “ section 444 of the Corporation Tax Act 2009 ”, and
- (b) in sub-paragraph (2) for “Chapter 2 of Part 4 of the Finance Act 1996” and “that Chapter” substitute “ Part 5 of the Corporation Tax Act 2009 ” and “ that Part ” respectively.

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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](#)