
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](#)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 9

RELATIONSHIPS TREATED AS LOAN RELATIONSHIPS

[^{F1} Relevant non-lending relationships: discounts on disposals before 22 March 2006

Textual Amendments

F1 Sch. 2 para. 72A inserted (retrospective and with effect in accordance with art. 1(2) of the amending S.I.) by [Corporation Tax Act 2009 \(Amendment\) Order 2010 \(S.I. 2010/614\)](#), arts. 1(1), **3(5)**

- 72A. (1) Section 480 (relevant non-lending relationships involving discounts) applies with the modifications set out in sub-paragraph (2) if—
- (a) the money debt mentioned in section 480(1) is some or all of the consideration payable for a disposal of property, and
 - (b) the disposal is made before 22 March 2006.
- (2) The modifications are—
- (a) in section 480(1)(e) for “conditions A and B are met” substitute “the property is neither—
 - (i) an asset representing a loan relationship, nor
 - (ii) a derivative contract”, and
 - (b) omit subsections (2) to (4).]

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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](#)