
Changes to legislation: Corporation Tax Act 2009, Part 11 is up to date with all changes known to be in force on or before 11 September 2024. There are changes that may be brought into force at a future date. Changes that have been made 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 11

INTANGIBLE FIXED ASSETS

Transactions between related parties

- 100 (1) Sub-paragraphs (2) and (3) apply in relation to any accounting period that began before 12 March 2008 and ends after 31 March 2009.
- (2) For the purposes of section 835(7) to (9)—
- (a) so much of the period as falls before 12 March 2008 is treated as an accounting period, and
 - (b) so much of the period as falls on or after that date is treated as a separate accounting period.
- (3) Section 835(7) to (9) only has effect in relation to the credits and debits to be brought into account for the accounting period mentioned in sub-paragraph (2)(b).
- (4) Section 835(7) to (9) does not apply for the purposes of determining whether a party was a related party in relation to a company at a time before 12 March 2008.
- (5) For the purposes of sections 845 to 849 (transactions between related parties: transfers treated as being at market value) as they apply otherwise than for determining the credits and debits to be brought into account under Part 8, section 835(7) to (9) only has effect in relation to transfers of assets made on or after 12 March 2008.
- (6) For the purposes of sections 845 to 849 as they apply otherwise than for determining the debits or credits to be brought into account under Part 8, in relation to any transfer made before 16 March 2005 section 835 (“related party”) applies with the omission of subsection (5)(b).
- (7) Sections 847 (transfers involving other taxes) and 849 (transfers involving gifts of business assets) do not have effect in relation to any transfer of assets made before 16 March 2005.

Continuity: formation of an SE before 1 April 2005

- 101 Section 770 (continuity where group includes an SE) does not apply in relation to the formation of an SE (including its formation by transformation) which occurs before 1 April 2005.

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References to Companies Act 2006

- 102 Until section 658 of the Companies Act 2006 (c. 46) (rule against limited company acquiring own shares) comes into force, references to that section in sections 819(3) (f)(ii) and 821(5)(b) have effect as if they were references to section 143 of the Companies Act 1985 (c. 6).

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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. 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\(3\)](#)