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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 2

#### TRANSITIONALS AND SAVINGS

#### PART 21

#### OTHER PROVISIONS

*Purchase and sale of securities: references to setting up and commencement etc of a trade*

- 144 In section 731 of ICTA, as that section has effect in accordance with section 66(6) of FA 2008 (purchase and sale of securities: securities purchased before 1 April 2008)—
- (a) the reference in subsection (7) to the setting up and commencement of a trade is to be read as including any event that would be treated as the setting up and commencement of the trade if sections 114(1) and 337(1) of ICTA were not repealed by this Act, and
  - (b) the reference in subsection (8) to the deemed discontinuance of a trade is to be read as including any event that would be treated as the discontinuance of the trade if sections 114(1) and 337(1) of ICTA were not repealed by this Act.

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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](#)