
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 5

COMPANY RESIDENCE: EXCEPTIONS TO SECTION 14

- 13 (1) Subject to sub-paragraph (2), section 14 does not apply to a company if—
- (a) immediately before 15 March 1988 the company was non-UK resident, having ceased to be UK resident under a Treasury consent, and
 - (b) immediately before 1 April 2009 section 66(1) of FA 1988 did not apply to the company because of paragraph 1(1) of Schedule 7 to that Act (certain companies which ceased to be UK resident before 15 March 1988 in pursuance of a Treasury consent).
- (2) If at any time a company falling within sub-paragraph (1)—
- (a) ceases to carry on business,
 - (b) becomes UK resident, or
 - (c) if the Treasury consent was a general consent, ceases to be taxable in a territory outside the United Kingdom,
- section 14 applies in relation to the company after that time.
- 14 (1) Subject to sub-paragraph (2), section 14 does not apply to a company if immediately before 1 April 2009 section 66(1) of FA 1988 did not apply to the company because of paragraph 2(1) of Schedule 7 to that Act (certain companies which ceased to be UK resident on or after 15 March 1988 in pursuance of a Treasury consent).
- (2) If at any time a company falling within sub-paragraph (1)—
- (a) ceases to carry on business, or
 - (b) becomes UK resident,
- section 14 applies in relation to the company after that time.
- 15 (1) In paragraph 13—
- “general consent” means a consent under a section to which sub-paragraph (2) applies which is given generally within the meaning of subsection (4) of the section in question,
 - “taxable” means liable to tax on income by reason of domicile, residence or place of management,
 - “Treasury consent” means a consent under a section to which sub-paragraph (2) applies which is given for the purposes of subsection (1)(a) of the section in question.
- (2) This sub-paragraph applies to the following sections (restrictions on the migration etc of companies)—

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section 765 of ICTA,
section 482 of the Income and Corporation Taxes Act 1970,
section 468 of the Income Tax Act 1952, and
section 36 of FA 1951.

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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](#)