



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 2

#### CHARGE TO CORPORATION TAX: BASIC PROVISIONS

#### [<sup>F1</sup>CHAPTER 3A

#### UK RESIDENT COMPANIES: PROFITS OF FOREIGN PERMANENT ESTABLISHMENTS

#### *Anti-diversion rule*

#### [<sup>F1</sup>[<sup>F2</sup>18H] **Modification of Chapter 5 of Part 9A of TIOPA 2010**

Chapter 5 of Part 9A of TIOPA 2010 (the CFC charge gateway: non-trading finance profits) applies for the purposes of section 18H(2) with the omission of—

- (a) in section 371EA(1), the words from “so far as” to the end, and
- (b) sections 371EB to 371EE.]]

#### **Textual Amendments**

- F1** Pt. 2 Ch. 3A inserted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 13 paras. 4, 31](#)
- F2** Ss. 18G-18ID substituted for ss. 18G-18I (with effect in accordance with Sch. 20 para. 55(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 20 para. 6](#)

**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.

[View outstanding changes](#)

**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](#)