



Corporation Tax Act 2009

2009 CHAPTER 4

PART 4

PROPERTY INCOME

CHAPTER 7

RENT RECEIVABLE IN CONNECTION WITH A UK SECTION 39(4) CONCERN

Charge to tax on rent receivable in connection with a UK section 39(4) concern

271 Meaning of “rent receivable in connection with a UK section 39(4) concern”

- (1) For the purposes of this Chapter rent is receivable in connection with a UK section 39(4) concern if—
 - (a) it is receivable in respect of an estate, interest or right in or over land in the United Kingdom, and
 - (b) the estate, interest or right is used, occupied or enjoyed in connection with a concern listed in section 39(4).
- (2) For the purposes of this Chapter rent is also receivable in connection with a UK section 39(4) concern if—
 - (a) it is receivable in respect of an estate, interest or right in or over land in the United Kingdom,
 - (b) the lease or other agreement under which it is receivable provides for its recoupment by reducing royalties or payments of a similar nature, and
 - (c) the reduction applies if the estate, interest or right is used, occupied or enjoyed in connection with a concern listed in section 39(4).
- (3) In this Chapter “rent” includes—
 - (a) a receipt mentioned in section 207(3), and
 - (b) any other receipt in the nature of rent.

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.

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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](#)