



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 5

#### LOAN RELATIONSHIPS

#### CHAPTER 18

##### GENERAL AND SUPPLEMENTARY PROVISIONS

##### *Connections between persons*

#### **466 Companies connected for an accounting period**

- (1) This section and sections 467 to 471 have effect for the purposes of any provisions of this Part which apply this section (but this does not affect the application of section 1316(1) (meaning of “connected” persons) for other purposes of this Part).
- (2) There is a connection between a company (“A”) and another company (“B”) for an accounting period if there is a time in the period when—
  - (a) A controls B,
  - (b) B controls A, or
  - (c) A and B are both controlled by the same person.
- (3) But A and B are not taken to be controlled by the same person just because they have been under the control of—
  - (a) the Crown,
  - (b) a Minister of the Crown,
  - (c) a government department,
  - (d) a Northern Ireland department,
  - (e) a foreign sovereign power, or
  - (f) an international organisation.

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**Status:** Point in time view as at 01/04/2009. This version of this provision has been superseded.  
**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)

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- (4) Subsection (2) is subject to section 468 (connection between companies to be ignored in some circumstances).
- (5) For a case where companies are treated as if one controlled the other, see section 383(5) (inter-partnership lending between connected company partners etc).
- (6) Section 472 (meaning of “control”) applies for the purposes of this section.

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