
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Corporation Tax Act 2009 (c. 4). (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 12

AMENDMENTS FOR PURPOSES CONNECTED WITH OTHER TAX LAW REWRITE ACTS

Corporation Tax Act 2009 (c. 4)

308 CTA 2009 is amended as follows.

309 Before section 1 insert—

Overview of the Corporation Tax Acts

“A1 (1) The main Acts relating to corporation tax are—

- (a) this Act (which covers the ground described in section 1),
- (b) CTA 2010 (which covers the ground described in section 1 of that Act), and
- (c) TCGA 1992 (so far as relating to chargeable gains accruing to a company in respect of which the company is chargeable to corporation tax).

(2) Enactments relating to corporation tax are also contained in other Acts: see in particular—

- (a) Chapter 1 of Part 12 of ICTA (insurance companies),
- (b) Chapter 4 of Part 17 of that Act (controlled foreign companies),
- (c) Schedule 18 to FA 1998 (company tax returns, assessments and related matters),
- (d) Schedule 22 to FA 2000 (tonnage tax),
- (e) CAA 2001 (allowances for capital expenditure),
- (f) Part 2 of TIOPA 2010 (double taxation relief),
- (g) Parts 4 and 5 of that Act (transfer pricing and advance pricing agreements),
- (h) Part 6 of that Act (tax arbitrage),
- (i) Part 7 of that Act (tax treatment of financing costs and income), and
- (j) Part 8 of that Act (offshore funds).

(3) Schedule 1 to the Interpretation Act 1978 defines “the Corporation Tax Acts” as the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating to income tax).”

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- 310 In section 39(2) (profits of mines, quarries and other concerns) for “clause” substitute “ section ”.
- 311 In section 1269 (interpretation of sections 1267 and 1268) in the title for “clauses” substitute “ sections ”.
- 312 In paragraph 75 of Schedule 2 (transitional provision and savings: investment bond arrangements) at the end insert—
- “(5) So far as section 519(2) has effect for income tax or capital gains tax purposes in relation to the disposal after 6 April 2007 of investment bond arrangements (whenever entered into), it is treated as always having had effect.”

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