
Changes to legislation: Proceeds of Crime Act 2002, Paragraph 9 is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 10

TAX

PART 2

PROVISIONS RELATING TO PART 5

INCOME TAX AND CORPORATION TAX

Loan relationships

- 9 (1) Sub-paragraph (2) applies if, apart from this paragraph, a Part 5 transfer would be a related transaction for the purposes of [^{F1}Part 5 of the Corporation Tax Act 2009 (loan relationships)] .
- (2) The Part 5 transfer is to be disregarded for the purposes of [^{F2}that Part] , except for the purpose of identifying any person in whose case any debit or credit not relating to the transaction is to be brought into account.

Textual Amendments

- F1** Words in Sch. 10 para. 9(1) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 547(2)(a)** (with Sch. 2 Pts. 1, 2)
- F2** Words in Sch. 10 para. 9(2) substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 1 para. 547(2)(b)** (with Sch. 2 Pts. 1, 2)

Commencement Information

- I1** Sch. 10 para. 9 in force at 24.2.2003 by [S.I. 2003/120](#), art. 2, **Sch.** (with arts. 3, 4) (as amended (20.2.2003) by [S.I. 2003/333](#), art. 14)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(5)(a)(iia) inserted by [2015 c. 30 Sch. 5 para. 15\(3\)\(d\)](#)
- s. 323(1)(hc) inserted by [2023 c. 20 Sch. para. 45\(2\)](#)
- s. 323(4)(ec) inserted by [2023 c. 20 Sch. para. 45\(3\)](#)
- s. 323(5)(ec) inserted by [2023 c. 20 Sch. para. 45\(4\)](#)