

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 1: Minor and consequential amendments

Part 1: Income and Corporation Taxes Act 1988

The charge to corporation tax

Section 834A of ICTA

3457. This amendment provides for the purposes of corporation tax the equivalent of section 1016 of ITA.
3458. This Act omits the Schedules and the cases of Schedule D under which most income has been charged. There are various places in the Corporation Tax Acts, notably section 396 of ICTA, where there is a need to refer generically to the charging scope of Schedule D Case VI.
3459. This amendment inserts section 834A of ICTA. The section provides a list that replicates the scope of Schedule D Case VI so far as relevant to those generic references in the Corporation Tax Acts to Case VI. As in the income tax equivalent, the list omits those purely administrative uses of Case VI to recover excess relief, over-repayments of tax and the like, to which the generic references of Case VI have no application.
3460. Section 834A(3) of ICTA excludes from the list certain foreign income charged under Chapter 8 of Part 10 of this Act (which deals with income not otherwise charged, whether the source is in or outside the United Kingdom), as such income is not within Schedule D Case VI.