

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

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8: Intangible fixed assets**

##### **Overview**

##### *Chapter 11: Transfer of business or trade*

##### *Section 830: Exclusion from section 829 of group transfers*

2155. This section allows transfers, subsequent to the transfer of the trade under 827, of assets between group members without triggering the reinstatement rules in section 829. It is based on paragraph 86 of Schedule 29 to FA 2002.