



Corporation Tax Act 2009

2009 CHAPTER 4

PART 4

PROPERTY INCOME

CHAPTER 2

PROPERTY BUSINESSES

Generating income from land

207 Meaning of “generating income from land”

- (1) In this Chapter “generating income from land” means exploiting an estate, interest or right in or over land as a source of rents or other receipts.
- (2) “Rents” includes payments by a tenant for work to maintain or repair leased premises which the lease does not require the tenant to carry out.
- (3) “Other receipts” includes—
 - (a) payments in respect of a licence to occupy or otherwise use land,
 - (b) payments in respect of the exercise of any other right over land, and
 - (c) rentcharges and other annual payments reserved in respect of, or charged on or issuing out of, land.
- (4) For the purposes of this section a right to use a caravan or houseboat at only one location is treated as a right deriving from an estate or interest in land.

208 Activities not for generating income from land

For the purposes of this Chapter the following activities are not carried on for generating income from land—

Status: Point in time view as at 17/07/2013.

Changes to legislation: Corporation Tax Act 2009, Cross Heading: Generating income from land is up to date with all changes known to be in force on or before 15 June 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)

- (a) farming or market gardening in the United Kingdom (but see section 36 (UK farming or market gardening treated as trade)),
- (b) any other occupation of land (but see section 38 (certain commercial occupation of UK land treated as trade)), and
- (c) activities for the purposes of a concern to which section 39 applies (profits of mines, quarries etc).

Modifications etc. (not altering text)

- C1** S. 208 modified (with effect in accordance with s. 148 of the amending Act) by [Finance Act 2012](#) (c. 14), **s. 86(1)** (with s. 147, Sch. 17)

Status:

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Changes to legislation:

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