



Corporation Tax Act 2009

2009 CHAPTER 4

PART 6

RELATIONSHIPS TREATED AS LOAN RELATIONSHIPS ETC

CHAPTER 7

SHARES WITH GUARANTEED RETURNS ETC

Application of Part 5 to certain shares as rights under creditor relationship

^{F1}522 Introduction to Chapter

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\), 12](#)

^{F1}523 Application of Part 5 to certain shares as rights under creditor relationship

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\), 12](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Shares subject to outstanding third party obligations

F1524 Shares subject to outstanding third party obligations

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

F1525 Meaning of “interest-like investment”

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

Non-qualifying shares

F1526 Non-qualifying shares

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

F1527 The increasing value condition

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

F1528 Regulations about income-producing assets

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Textual Amendments

- F1** Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\)](#), 12

^{F1}529 The redemption return condition

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Textual Amendments

- F1** Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\)](#), 12

^{F1}530 The redemption return condition: excepted shares

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Textual Amendments

- F1** Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\)](#), 12

^{F1}531 The redemption return condition: unallowable purposes

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Textual Amendments

- F1** Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\)](#), 12

^{F1}532 The associated transactions condition

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Textual Amendments

- F1** Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 24 paras. 8\(c\)\(i\)](#), 12

^{F1}533 Power to change conditions for non-qualifying shares

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

Consequences of section 523 applying or ceasing to apply

^{F1}534 Amounts to be brought into account where section 523 applies

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

^{F1}535 Shares ceasing to be shares to which section 523 applies

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Textual Amendments

F1 Pt. 6 Ch. 7 omitted (retrospective and with effect in accordance with Sch. 24 paras. 12, 13-16 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 24 paras. 8(c)(i), 12**

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)