
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](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxes Management Act 1970 (c. 9)

- 307 (1) Amend section 98 (special returns, etc) as follows.
- (2) In the first column of the Table—
- (a) omit the entry relating to section 38(5) of ICTA,
 - ^{F1}(b)
 - (c) omit the entry relating to section 588(7) of ICTA,
 - (d) omit the entry relating to paragraph 10 of Schedule 5 to ICTA, and
 - (e) at the end insert—
“Section 75(5) of CTA 2009;
Section 126 of CTA 2009;
Section 241 of CTA 2009;
Section 245 of CTA 2009;
Section 966(1) of CTA 2009.”
- (3) In the second column of the Table—
- ^{F2}(a)
 - (b) omit the entry relating to section 577(4) of ICTA,
 - (c) omit the entry relating to section 588(6) of ICTA, and
 - (d) at the end insert— “ Section 75(4) of CTA 2009. ”

Textual Amendments

- F1** Sch. 1 para. 307(2)(b) omitted (13.8.2009) by virtue of [Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, **Sch. para. 60(q)**
- F2** Sch. 1 para. 307(3)(a) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 16 para. 247(r)**

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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](#)