



Corporation Tax Act 2009

2009 CHAPTER 4

PART 6

RELATIONSHIPS TREATED AS LOAN RELATIONSHIPS ETC

CHAPTER 7

SHARES WITH GUARANTEED RETURNS ETC

Non-qualifying shares

^{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](#)

Status:

Point in time view as at 19/07/2011.

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.