
Status: Point in time view as at 17/07/2013.

Changes to legislation: Corporation Tax Act 2009, Section 752 is up to date with all changes known to be in force on or before 19 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)



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 6

HOW CREDITS AND DEBITS ARE GIVEN EFFECT

Non-trading credits and debits

752 Charge to tax on non-trading gains on intangible fixed assets

The charge to corporation tax on income applies to non-trading gains arising to a company on intangible fixed assets.

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