
STATUTORY INSTRUMENTS

2009 No. 2860

The Corporation Tax Act 2009 (Amendment) Order 2009

Amendment of the Finance Act 1973

2. In paragraph 4(1) of Schedule 15 to the Finance Act 1973⁽¹⁾ (territorial extension of charge to tax – supplementary provisions) for “or section 874 of the Income Tax (Trading and Other Income) Act 2005” substitute “, section 874 of the Income Tax (Trading and Other Income) Act 2005 or section 1313 of the Corporation Tax Act 2009”.

⁽¹⁾ 1973 c. 51: paragraph 4(1) of Schedule 15 was amended by paragraph 3(2) of Schedule 10 to the [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), paragraph 5 of Schedule 4 to the [Petroleum Act 1998 \(c. 17\)](#) and paragraph 387 of Schedule 1 to the [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#).