

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 1: Minor and consequential amendments

Part 2: Other enactments

CAA

Sections 108, 112, 115, 263 265, 559 and 577 of CAA

3489. This Act is drafted on the basis of a company starting or ceasing to carry on a trade etc, rather than on the basis of a trade etc commencing or being discontinued. The amendments to these sections reflect this change of approach. See *Change 104* in Annex 1.