

*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

Part 8: Intangible fixed assets

Overview

Chapter 18: Priority rules

Section 906: Priority of this Part for corporation tax purposes

2290. This section states the priority of the provisions in this Part over other tax rules. It is based on paragraph 1(3) of Schedule 29 to FA 2002.