

*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 7: Roll-over relief in case of realisation and reinvestment

Section 758: How the relief is given: general

2052. This section states how the relief is given. It is based on paragraph 41 of Schedule 29 to FA 2002.