

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

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8: Intangible fixed assets**

##### **Overview**

##### *Chapter 8: Groups of companies: introduction*

##### *Section 764: Meaning of “company”, “group” and “subsidiary”*

2059. This section gives rules of interpretation. It is based on paragraph 46 of Schedule 29 to FA 2002.