

*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 12: Other relief for employee share acquisitions

Overview

Chapter 2: Relief if shares acquired by employee or other person

Overview

Section 1013: How the relief is given

2620. This section explains how the relief is given. It is based on paragraphs 9, 10, 22 and 22D of Schedule 23 to FA 2003.