

*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 3: Relief if employee or other person obtains option to acquire shares

Overview

Section 1014: Overview of Chapter

2624. This section gives an overview of the Chapter. It is new.