

*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 13: Additional relief for expenditure on research and development

Overview

Chapter 7: Relief for SMEs and large companies: vaccine research etc

Overview

Section 1108: Total amount of company's PAYE and NIC liabilities

2875. This section explains how to calculate the total amount of a company's PAYE and NIC liabilities. It is based on paragraph 17 of Schedule 13 to FA 2002.