

*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 6: Trading income**

##### **Reserves of marketing authorities etc**

3525. This paragraph makes clear that the status of schemes or arrangements approved by or made with the National Assembly for Wales before 26 May 2007 is preserved. See *Change 15* in Annex 1.