

*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 3: Trading income

Overview

Chapter 5: Trade profits: rules allowing deductions

Overview

Section 85: Supplementary provisions with respect to approvals

337. This section and section 84 set out the detailed rules that apply for the approval of local enterprise agencies and the withdrawal of such approval. They are based on section 79 of ICTA. The corresponding rule for income tax is in section 85 of ITTOIA.
338. The references to “relevant national authority” in this section are explained in section 83(2).