

*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 5: Loan Relationships**

##### **Overview**

##### *Chapter 1: Introduction*

##### **Overview**

##### *Section 300: Method of bringing non-trading deficits into account*

1046. This section explains how non-trading deficits on loan relationships are brought into account. It is based on section 80(4) of FA 1996.