

*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 5: Loan Relationships

Overview

Chapter 3: The credits and debits to be brought into account: general

Overview

Section 306: Overview of Chapter

1055. This section provides an overview of the Chapter, explains the purpose of the sections within the Part and signposts other relevant Chapters. It is new.