

*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 8: Intangible fixed assets

Overview

Chapter 12: Related parties

Section 835: “Related party”

2165. This section defines “related party”. It is based on paragraph 95 of Schedule 29 to FA 2002.
2166. The definition depends on terms that are defined in the eight sections that immediately follow this section.