

*These notes refer to the Corporation Tax Act 2010
(c.4) which received Royal Assent on 3 March 2010*

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 13: Other special types of company etc

Chapter 5: Companies in liquidation or administration

Overview

1959. This Chapter deals with the taxation of companies in liquidation or administration. It is based on sections 342 and 342A of ICTA.
1960. The rules governing the accounting periods of such companies are in Chapter 2 of Part 2 of CTA 2009.