

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

# **CORPORATION TAX ACT 2010**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### **Part 20: Tax avoidance involving leasing plant or machinery**

##### *Chapter 1: Restrictions on use of losses in leasing partnerships*

##### *Section 889: Interpretation of Chapter*

2633. This defines certain terms used in the Chapter. It is based on section 785ZB(1) and (3) to (6) of ICTA.