

*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 23: Company distributions

Chapter 3: Matters which are not distributions

Section 1046: Information and returns

3075. This section requires a company to make a return of a payment that it considers is within section 1033. It also provides for a company or any person connected with it to provide information about schemes or arrangements in relation to payments treated as falling within that section and for certain information to be provided where a payment falling within that section is received on behalf of another person. It is based on section 226(1), (2) and (4) of ICTA.