

*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 4: Special rules for distributions made by certain companies

Section 1068: Meaning of “participator” in sections 1064 to 1067

3120. This section defines “participator” for the purposes of sections 1064 to 1067. It is based on section 417(1) and (2) of ICTA.