

*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 10: Miscellaneous income**

##### *Chapter 1: Introduction*

##### *Section 932: Overview of Part*

2348. This section describes the function and contents of the Part. It is new.