

*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 12: Other relief for employee share acquisitions

Overview

Chapter 1: Introduction

Section 1002: “Employment”

2586. This section gives the meaning of “employment” for the purposes of the Part. It is based on paragraph 26 of Schedule 23 to FA 2003.