

*These notes refer to the Corporation Tax Act 2009  
(c.4) which received Royal Assent on 26 March 2009*

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 17: Partnerships**

##### **Changes in partnership**

##### *Section 1269: Interpretation of Sections 1267 and 1268*

3237. This section explains expressions used in the two preceding sections. It is based on paragraph 13 of Schedule 22 to FA 2002. The corresponding rule for income tax is in section 860(6) of ITTOIA.