

*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 21: Other general provisions

Section 1313: Activities in UK sector of continental shelf

3357. This section sets out how certain activities carried on in the UK sector of the continental shelf are treated for corporation tax purposes. It is based on section 830 of ICTA. The corresponding rule for income tax is in section 874 of ITTOIA.