

*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 3: Trading income

Overview

Chapter 2: Income taxed as trade profits

Overview

Section 43: Caravan sites where trade carried on

192. This section allows a company which carries on a trade associated with the operation of a caravan site to include in the receipts of that trade income from letting pitches or caravans where the letting does not itself constitute a trade. It is based on ESC C36. The corresponding rule for income tax is in section 20 of ITTOIA. See *Change 4* in Annex 1.
193. See section 1314 and *Change 96* in Annex 1 for the definition of “caravan”.