

*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 19: Unremittable income

Unremittable income that arose in an accounting period ending before 1 April 2009

3578. This paragraph ensures that the relief given by Part 18 of this Act, and any withdrawal of that relief by virtue of section 1276 or 1277, is not restricted to income that arose in an accounting period ending on or after 1 April 2009 or, as regards withdrawal of relief, to claims under that Part.