

*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 5: Loan Relationships

Overview

Chapter 1: Introduction

Overview

Section 294: Matters treated as loan relationships

1040. This section requires references to this Part of the Act to include references to Part 6 and arises from the decision to spread the loan relationships provisions over two Parts of the Act. It is new.