

*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 6: Relationships treated as loan relationships etc

Overview

Chapter 10: Repos

Overview

Section 544: Meaning of creditor quasi-repo

1450. This section provides the definition of creditor quasi-repo. It is based on paragraph 8 of Schedule 13 to FA 2007. A creditor quasi-repo is intended to cover arrangements that are economically equivalent to standard creditor repos but are on non-standard terms.