

*These notes refer to the Corporation Tax Act 2009  
(c.4) which received Royal Assent on 26 March 2009*

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 6: Relationships treated as loan relationships etc**

##### **Overview**

#### *Chapter 6: Alternative finance arrangements*

##### **Overview**

#### *Section 521: Power to extend this Chapter to other arrangements*

1417. This section provides the Treasury with powers to introduce further arrangements into this Chapter and make consequential amendments to the Tax Acts as necessary. It is based on section 98 of FA 2006.