

*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 8: Intangible fixed assets

Overview

Chapter 14: Miscellaneous provisions

Overview

Section 865: Debits for expenditure not generally deductible for tax purposes

2211. This section applies some general rules, outside this Part, which restrict deductions. It is based on paragraph 112 of Schedule 29 to FA 2002.