

*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

COMMENCEMENT

3588. [Section 1329](#) provides for it to have effect:

- for corporation tax purposes, for accounting periods ending on or after 1 April 2009;
and
- for income tax and capital gains tax purposes, for the tax year 2009-10 and subsequent tax years.