

*These notes refer to the Corporation Tax Act 2010
(c.4) which received Royal Assent on 3 March 2010*

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 17: Manufactured payments and repos

Chapter 4: Further provision about manufactured payments

Overview

2390. This Chapter makes further provision about manufactured payments. The detailed structure of the Chapter is as follows:

- Sections 796 to 798 – manufactured payments exceeding, or less than, underlying payments;
- Sections 799 to 801 – manufactured payments under arrangements with unallowable purpose;
- Sections 802 to 804 – miscellaneous.