

*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 21: Leasing arrangements: finance leases and loans

Chapter 4: Supplementary provisions

Section 936: Assessments and adjustments

2768. This section ensures that all assessments and adjustments necessary to give effect to the provisions of this Part are made. It is based on paragraph 29 of Schedule 12 to FA 1997.