

*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 23: Company distributions

Chapter 4: Special rules for distributions made by certain companies

Section 1069: Additional persons treated as participators

3121. This section makes two extensions to the meaning of “participator” in section 1068. It is based on sections 416(2) to (6), 417(1) and (3) and 418(8) of ICTA.