

*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 5: Demergers

Section 1079: “The distributing company”

3140. This section defines the term “the distributing company” for the purposes of sections 1080 to 1099. It is based on sections 213(3) and 213A(3) of ICTA.