

*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

Schedule 1: Minor and consequential amendments

Part 1: Income and Corporation Taxes Act 1988

Section 777: Provisions supplementary to section 776

3389. Section 777(4) of ICTA provides (to summarise) that documents are not conclusive evidence of persons' intentions. It is repealed without replacement, because it merely declares what the courts would hold anyway.