

*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

Schedule 28A: Change in ownership of company with investment business: deductions

3392. Paragraphs 6(b), 7(1)(aa), 13(1)(c) and 16(1)(aa) of Schedule 28A to ICTA are repealed without replacement, on the ground that they are obsolete. See the commentary on the repeal by this Schedule of section 768B(7) and (9)(b) of ICTA.
3393. Paragraph 11(4) of Schedule 28A to ICTA defines “post-change accounting period” for the purposes of that paragraph. This expression no longer appears in that paragraph, therefore paragraph 11(4) of that Schedule is now otiose. It is repealed without replacement.