

*These notes refer to the Corporation Tax Act 2010  
(c.4) which received Royal Assent on 3 March 2010*

# CORPORATION TAX ACT 2010

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## EXPLANATORY NOTES

### INTRODUCTION

*Schedule 1: Minor and consequential amendments*

#### Part 2: Other enactments

##### Charities Act (Northern Ireland) 2008

*Section 45: Meaning of “Scottish recognised body” and “England and Wales charity” in sections 43 and 44*

3439. For these amendments see *Changes 32, 35, 36 and 37* in Annex 1.