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*Status: Point in time view as at 05/08/2009.*

*Changes to legislation: Corporation Tax Act 2009, Introductory Text is up to date with all changes known to be in force on or before 15 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# Corporation Tax Act 2009

## 2009 CHAPTER 4

An Act to restate, with minor changes, certain enactments relating to corporation tax;  
and for connected purposes. [26th March 2009]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**Status:**

Point in time view as at 05/08/2009.

**Changes to legislation:**

Corporation Tax Act 2009, Introductory Text is up to date with all changes known to be in force on or before 15 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.