

*These notes refer to the Corporation Tax Act 2009  
(c.4) which received Royal Assent on 26 March 2009*

# **CORPORATION TAX ACT 2009**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 21: Other general provisions**

##### ***Section 1316: Meaning of “connected” persons and “control”***

3361. This section defines “connected” persons and “control” by reference to definitions in ICTA.