

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

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8: Intangible fixed assets

Overview

Chapter 11: Transfer of business or trade

Section 828: Relief on transfer

2153. This section sets out the effect of the section 827 postponement of charge. It is based on paragraph 86 of Schedule 29 to FA 2002.