

# Corporation Tax Act 2009

## **2009 CHAPTER 4**

### PART 14

REMEDIATION OF CONTAMINATED LAND

#### CHAPTER 6

SUPPLEMENTARY

#### 1172 Expenditure on materials

For the purposes of this Part expenditure on materials is attributable to relevant land remediation if the materials are employed directly in the relevant land remediation.

### Status:

Point in time view as at 01/04/2009.

#### **Changes to legislation:**

Corporation Tax Act 2009, Section 1172 is up to date with all changes known to be in force on or before 25 July 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.