

*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**

#### **Part 17: Manufactured payments and repos**

##### *Chapter 4: Further provision about manufactured payments*

##### *Section 802: Powers about amounts representative of overseas dividends*

2408. This section is concerned with double taxation relief. It is based on paragraph 8 of Schedule 23A to ICTA.