

*These notes refer to the Corporation Tax Act 2010
(c.4) which received Royal Assent on 3 March 2010*

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 23: Company distributions

Chapter 8: Interpretation of Part

Section 1117: Other interpretation

3202. This section provides further interpretation. It is based on sections 218(1) and 254(1), (9), (10), (11) and (12) of ICTA.