

*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 14: Change in company ownership

Chapter 6: Recovery of unpaid corporation tax

Section 715: Meaning of “transaction entered into in connection with change in ownership”

2224. This interpretative section is based on section 767AA of ICTA.