

# CORPORATION TAX BILL

## EXPLANATORY NOTES

### [VOLUME III]

*These notes refer to the Corporation Tax Bill as introduced in the House of Commons on 4 December 2008 [Bill 1]*

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*Ordered, by The House of Commons,  
to be Printed, 4 December 2008.*

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LONDON - THE STATIONERY OFFICE  
Printed in the United Kingdom by  
The Stationery Office Limited

£x.00