

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

# **CORPORATION TAX BILL**

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## **EXPLANATORY NOTES**

### **[VOLUME II]**

*The Explanatory Notes are divided into four volumes.*

*Volume I contains the Introduction to the Bill and Notes on Parts 1 to 5 (Clauses 1 to 476).*

*Volume II contains Notes on Parts 6 to 8 (Clauses 477 to 906).*

*Volume III contains Notes on Parts 9 to 21 (Clauses 907 to 1330) and the Schedules to the Bill.*

*Volume IV contains Annexes to the Notes.*