

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

CORPORATION TAX BILL

EXPLANATORY NOTES

[VOLUME I]

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.