

CORPORATION TAX BILL

EXPLANATORY NOTES

[VOLUME II]

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

*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