



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 6

COLLECTION ETC OF TAX FROM UK REPRESENTATIVES OF NON-UK RESIDENT COMPANIES

Modifications etc. (not altering text)

- C1** Pt. 22 Ch. 6 applied (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), [Sch. 1 para. 41](#)
C2 Pt. 22 Ch. 6 modified (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 16 para. 1\(1\)](#)

969 Introduction to Chapter

- (1) This Chapter applies to the enactments relating to corporation tax so far as they make provision for or in connection with the assessment, collection and recovery of tax, or of interest on tax.
- (2) Those enactments have effect in accordance with section 970 in relation to a non-UK resident company and its UK representative.
- (3) For the purposes of this Chapter, the following rules apply to a permanent establishment in the United Kingdom through which a non-UK resident company carries on a trade.

Rule 1

The permanent establishment is the UK representative of the non-UK resident company in relation to chargeable profits of the company attributable to that establishment.

Rule 2

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 6. (See end of Document for details)

The permanent establishment continues to be the company's UK representative in relation to those profits even after ceasing to be a permanent establishment through which the non-UK resident company carries on a trade.

Rule 3

The permanent establishment is to be treated as a distinct and separate person from the non-UK resident company (if it would not otherwise be so treated).

- (4) For the determination of the chargeable profits attributable to a permanent establishment, see Chapter 4 of Part 2 of CTA 2009.

970 Obligations and liabilities in relation to corporation tax

- (1) The obligations and liabilities of a non-UK resident company are to be treated, for the purposes of the enactments to which this Chapter applies, as if they were also the obligations and liabilities of its UK representative.
- (2) Subsection (3) applies if—
- (a) the UK representative of a non-UK resident company discharges an obligation or liability that corresponds to one to which the non-UK resident company is subject, or
 - (b) a non-UK resident company discharges an obligation or liability that corresponds to one to which its UK representative is subject.
- (3) The corresponding obligation or liability—
- (a) of the non-UK resident company (in a case within subsection (2)(a)), or
 - (b) of the UK representative (in a case within subsection (2)(b)),
- is discharged.
- (4) A non-UK resident company is bound, as if they were its own, by acts or omissions of its UK representative in the discharge of the obligations and liabilities imposed on the UK representative by this section.
- (5) This section is subject to section 971.

971 Exceptions

- (1) An obligation or liability attaching to a non-UK resident company by reason of its having been given or served with a notice or other document does not also attach to its UK representative by virtue of section 970 unless the notice or other document (or a copy of it) has been given to or served on the representative.
- (2) An obligation or liability attaching to a non-UK resident company by reason of its having received a request or demand does not also attach to its UK representative by virtue of section 970 unless the representative has been notified of the request or demand.
- (3) A non-UK resident company is not bound by mistakes in information provided by its UK representative in pursuance of an obligation imposed on the representative by section 970 unless—
- (a) the mistake is the result of an act or omission of the company, or
 - (b) the mistake is one to which the company consented or in which it connived.

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 6. (See end of Document for details)

- (4) The UK representative of a non-UK resident company is not by virtue of section 970 liable to be proceeded against for a criminal offence unless the representative—
- (a) committed the offence, or
 - (b) consented to or connived in its commission.

972 Interpretation of Chapter

- (1) In this Chapter—
- “enactment” includes an enactment contained in subordinate legislation within the meaning of the Interpretation Act 1978, and
 - “information” includes anything contained in a return, self-assessment, account, statement or report required to be provided to the Commissioners for Her Majesty's Revenue and Customs or to any officer of Revenue and Customs.
- (2) In this Chapter references to carrying on a trade include holding an office.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 6.