



Taxes Management Act 1970

1970 CHAPTER 9

[^{F1}PART VA

PAYMENT OF TAX]

[^{F1}Corporation tax]

[^{F1}59F Arrangements for paying tax on behalf of group members

- (1) An officer of Revenue and Customs may enter into arrangements for the specified purpose with some or all of the members of a group.
- (2) For the purposes of subsection (1), arrangements entered into with some or all of the members of a group are for “the specified purpose” if they are arrangements for one of those members to discharge any liability of each of those members to pay corporation tax for the accounting periods to which the arrangements relate.
- (3) For the purposes of this section, a company and all its 51% subsidiaries form a group and, if any of those subsidiaries has 51% subsidiaries, the group includes them and their 51% subsidiaries, and so on.
- (4) Arrangements entered into under subsection (1)—
 - (a) may make provision in relation to cases where companies become or cease to be members of a group,
 - (b) may make provision in relation to the discharge of liability to pay interest or penalties,
 - (c) may make provision in relation to the discharge of liability to pay any amount within subsection (6),
 - (d) may make provision for or in connection with the termination of the arrangements, and
 - (e) may make such supplementary, incidental, consequential or transitional provision as is necessary for the purposes of the arrangements.
- (5) Arrangements entered into under subsection (1)—

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- (a) do not affect the liability to corporation tax, or to pay corporation tax, of any company to which the arrangements relate, and
 - (b) do not affect any other liability under the Tax Acts of any company to which the arrangements relate.
- (6) The following amounts are within this subsection—
- (a) an amount due from a company under section 455 [^{F2}or 464A] of CTA 2010 (charge to tax in case of loan [^{F3}or benefit] to participator in close company) as if it were an amount of corporation tax chargeable on the company, and
 - ^{F4}(b) a sum charged on a company at step 5 in section 371BC(1) of TIOPA 2010 (controlled foreign companies) as if it were an amount of corporation tax, ^{F5}...]
 - ^{F6}(c) [the bank levy where treated as an amount of corporation tax chargeable on a company by paragraph 50 or 51 of Schedule 19 to the Finance Act 2011 (the bank levy)]^{F7}, ^{F8}...
 - (d) to any sum chargeable on a company under section 33 of FA 2022 (residential property developer tax) as if it were an amount of corporation tax chargeable on the company]^{F9}, and
 - (e) to any sum chargeable on a company under section 1 of the Energy (Oil and Gas) Profits Levy Act 2022 as if it were an amount of corporation tax chargeable on the company.]]

Textual Amendments

- F1** S. 59F inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 79](#) (with Sch. 9 paras. 1-9, 22)
- F2** Words in s. 59F(6)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\), Sch. 30 paras. 10\(a\), 12](#)
- F3** Words in s. 59F(6)(a) inserted (retrospective to 20.3.2013) by [Finance Act 2013 \(c. 29\), Sch. 30 paras. 10\(b\), 12](#)
- F4** S. 59F(6)(b) substituted (17.7.2012) by [Finance Act 2012 \(c. 14\), Sch. 20 para. 13](#) (with Sch. 20 para. 50(9))
- F5** Word in s. 59F(6)(b) omitted (in relation to accounting periods beginning on or after that 1.4.2022) by virtue of [Finance Act 2022 \(c. 3\), s. 51\(1\), Sch. 8 para. 1\(3\)\(a\)](#)
- F6** S. 59F(6)(c) and preceding word inserted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 19 para. 59](#)
- F7** S. 59F(6)(d) and word inserted (in relation to accounting periods beginning on or after 1.4.2022) by [Finance Act 2022 \(c. 3\), s. 51\(1\), Sch. 8 para. 1\(3\)\(b\)](#)
- F8** Word in s. 59F(6)(c) omitted (14.7.2022) by virtue of [Energy \(Oil and Gas\) Profits Levy Act 2022 \(c. 40\), Sch. 2 para. 1\(3\)\(a\)](#) (with ss. 15(1), 16(1))
- F9** S. 59F(6)(e) and word inserted (14.7.2022) by [Energy \(Oil and Gas\) Profits Levy Act 2022 \(c. 40\), Sch. 2 para. 1\(3\)\(b\)](#) (with ss. 15(1), 16(1))

Modifications etc. (not altering text)

- C1** S. 59F modified (11.7.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 306\(2\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)