

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Charge to corporation tax: basic provisions

Chapter 3: Company residence

Overview

Section 18: Companies treated as non-UK resident under double taxation arrangements

102. Under this section a company which is resident in the United Kingdom, but treated under a double taxation convention as resident in a territory outside the United Kingdom, is resident outside the United Kingdom for corporation tax purposes. The section is based on section 249 of FA 1994.
103. Section 250 of FA 1994 is spent. It is repealed by this Act.