

*These notes refer to the Corporation Tax Act 2010  
(c.4) which received Royal Assent on 3 March 2010*

# CORPORATION TAX ACT 2010

---

## EXPLANATORY NOTES

### INTRODUCTION

#### **Part 12: Real Estate Investment Trusts**

##### *Chapter 1: Introduction*

##### *Section 521: “UK company” and “non-UK company”*

1607. This section defines “UK company” and “non-UK company” for the purposes of the Part. It is based on section 106(3) of, and paragraph 3(1) of Schedule 17 to, FA 2006.
1608. *Subsection (1)* defines “UK company” for the purposes of the Part as a company which is UK resident and is not resident in any other place for the purpose of taxation. AUK company is not the same as a “UK resident” company (which is defined in section 1119).