



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 5

#### GROUP RELIEF

#### CHAPTER 3

#### SURRENDERS MADE BY NON-UK RESIDENT COMPANY RESIDENT OR TRADING IN THE EEA

##### *Introduction*

#### 112 EEA related definitions

In this Chapter—

“EEA accounting period” means a period for which an EEA related company has a loss or other amount,

“EEA amount” has the meaning given under Step 1 of section 113(2),

“EEA related company” means a non-UK resident company that—

- (a) is resident in an EEA territory, or
- (b) is not resident in any EEA territory but is carrying on a trade in an EEA territory through a permanent establishment, and

“EEA territory”, in relation to any time, means

- (a) [<sup>F1</sup>a territory outside the United Kingdom that is within the European Economic Area at that time][<sup>F2</sup>, or
- (b) Gibraltar.]

#### Textual Amendments

- F1** Words in s. 112 renumbered (31.12.2020) as paragraph (a) of the definition by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **17(3)(a)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

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**Status:** Point in time view as at 31/12/2020.

**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 112. (See end of Document for details)

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**F2** Words in s. 112 inserted (31.12.2020) by [The Taxes \(Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/689\)](#), regs. 1, **17(3)(b)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

**Status:**

Point in time view as at 31/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 112.