



Corporation Tax Act 2010

2010 CHAPTER 4

PART 12

REAL ESTATE INVESTMENT TRUSTS

CHAPTER 1

INTRODUCTION

Key concepts

521 “UK company” and “non-UK company”

- (1) In this Part “UK company” means a company which is—
 - (a) UK resident, and
 - (b) not resident in another place in accordance with the law of that place relating to taxation.
- (2) References in this Part to a “non-UK company”, in the case of a group of companies, are to be read in accordance with subsection (1) (and references in such a case to a company which is a “UK member” or “non-UK member” of the group are to be read accordingly).