



Corporation Tax Act 2010

2010 CHAPTER 4

PART 22

MISCELLANEOUS PROVISIONS

CHAPTER 6

COLLECTION ETC OF TAX FROM UK REPRESENTATIVES OF NON-UK RESIDENT COMPANIES

969 Introduction to Chapter

- (1) This Chapter applies to the enactments relating to corporation tax so far as they make provision for or in connection with the assessment, collection and recovery of tax, or of interest on tax.
- (2) Those enactments have effect in accordance with section 970 in relation to a non-UK resident company and its UK representative.
- (3) For the purposes of this Chapter, the following rules apply to a permanent establishment in the United Kingdom through which a non-UK resident company carries on a trade.

Rule 1

The permanent establishment is the UK representative of the non-UK resident company in relation to chargeable profits of the company attributable to that establishment.

Rule 2

The permanent establishment continues to be the company's UK representative in relation to those profits even after ceasing to be a permanent establishment through which the non-UK resident company carries on a trade.

Rule 3

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 969. (See end of Document for details)

The permanent establishment is to be treated as a distinct and separate person from the non-UK resident company (if it would not otherwise be so treated).

- (4) For the determination of the chargeable profits attributable to a permanent establishment, see Chapter 4 of Part 2 of CTA 2009.

Changes to legislation:

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