

## SCHEDULES

### SCHEDULE 7

#### MISCELLANEOUS RELOCATIONS

#### **PART 18**

#### RELOCATION OF SECTION 61 OF F(No.2)A 2005

#### *Finance Act 1998 (c. 36)*

107 FA 1998 is amended as follows.

108 (1) Amend Schedule 18 (company tax returns, assessments and related matters) as follows.

(2) After paragraph 87 insert—

#### **“PART 10A**

#### SES

#### **87A Company ceasing to be UK resident on formation of SE by merger**

- (1) Sub-paragraph (2) applies if at any time a company ceases to be resident in the United Kingdom in the course of the formation of an SE by merger, whether or not the company continues to exist after the formation of the SE.
- (2) The other Parts of this Schedule apply after that time, but in relation to liabilities accruing and matters arising before that time—
  - (a) as if the company were still resident in the United Kingdom, and
  - (b) if the company has ceased to exist, as if the SE were the company.

#### **87B SE ceasing to be UK resident**

- (1) Sub-paragraph (2) applies if at any time an SE—
  - (a) transfers its registered office from the United Kingdom, and
  - (b) ceases to be resident in the United Kingdom.
- (2) The other Parts of this Schedule apply after that time, but in relation to liabilities accruing and matters arising before that time, as if the SE were still resident in the United Kingdom.

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*Status: This is the original version (as it was originally enacted).*

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### **87C Meaning of SE**

In this Part “SE” means a European public limited-liability company (or Societas Europaea) within the meaning of Council Regulation (EC) No. 2157/2001 on the Statute for a European company.”

- (3) In the table in paragraph 98 (index of defined expressions) before the entry for “Self-assessment” insert—

“SE (in Part 10A)

| paragraph 87C”

### *Finance (No. 2) Act 2005 (c. 22)*

109 F(No.2) A 2005 is amended as follows.

110 Omit section 61 (continuity for transitional purposes in cases involving SEs).