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STATUTORY INSTRUMENTS

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**2018 No. 143**

The Taxation of Securitisation Companies  
(Amendment) Regulations 2018

**Insertion of new regulation 23 (recovery of unpaid corporation tax)**

9. At the end<sup>(1)</sup> insert—

“23. Sections 710 and 713 of CTA 2010 (recovery of unpaid corporation tax) do not apply to a securitisation company where the securitisation company is a person who is linked to X or Y within sections 710(2) or 713(2) respectively.”

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(1) A new regulation 22 was inserted by [S.I. 2017/1227](#).