



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART XI

#### MISCELLANEOUS AND SUPPLEMENTAL

##### *[<sup>F1</sup>Companies ceasing to be UK resident*

##### **[<sup>F1</sup>109E Liability of other persons for unpaid tax**

- (1) This section applies if—
- a company (“the migrating company”) ceases to be resident in the United Kingdom at any time, and
  - any tax which is payable by the company in respect of periods beginning before that time is not paid within 6 months from the time when it becomes payable.

[ The reference in subsection (1)(b) to the time when tax becomes payable is a reference <sup>F2</sup>(1A) to—

- in a case where [<sup>F3</sup>a CT exit charge payment plan] has been entered into in accordance with Schedule 3ZB in respect of the tax, the time when the tax becomes payable under the plan, and
  - in any other case, the time when the tax becomes payable in accordance with section 59D or 59E.]
- (2) The Commissioners for Her Majesty's Revenue and Customs may, at any time before the end of the period of 3 years beginning with [<sup>F4</sup>the relevant time], serve on any person within subsection (3) a notice—
- stating particulars of the tax payable, the amount remaining unpaid and the date when it became payable, and
  - requiring that person to pay that amount within 30 days of the service of the notice.

[ In subsection (2) the “relevant time” means—  
<sup>F5</sup>(2A)

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- (a) in a case where [<sup>F3</sup>a CT exit charge payment plan] has been entered into in accordance with Schedule 3ZB in respect of the tax, the later of—
- (i) the first day after the period of 12 months beginning immediately after the migration accounting period (as defined in Part 1 or 2 of Schedule 3ZB, as the case may be), and
  - (ii) the date on which the tax is payable under the plan, and
- (b) in any other case, the time when the amount of the tax is finally determined.]
- (3) The persons within this subsection are—
- (a) any company which is, or within the pre-migration year was, a member of the same group as the migrating company,
  - (b) any person who is, or within the pre-migration year was, a controlling director of the migrating company, and
  - (c) any person who is, or within the pre-migration year was, a controlling director of a company which has, or within the pre-migration year had, control over the migrating company.
- (4) Any amount which a person is required to pay by a notice under this section may be recovered from the person as if it were tax due and duly demanded from the person.
- (5) If a person (“P”) pays any amount which a notice under this section requires P to pay, P may recover the amount from the migrating company.
- (6) A payment in pursuance of a notice under this section is not allowed as a deduction in calculating any income, profits or losses for any tax purposes.
- (7) In this section—
- “controlling director”, in relation to a company, means a director of the company who has control of the company,
- “group” has the meaning which would be given by section 170 of the 1992 Act if in that section for references to 75 per cent subsidiaries there were substituted references to 51 per cent subsidiaries, and
- “pre-migration year” means the period of 12 months ending with the time when the migrating company ceases to be resident in the United Kingdom.]

#### Textual Amendments

- F1** Ss. 109B-109F and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 54](#) (with [Sch. 9 paras. 1-9, 22](#))
- F2** S. 109E(1A) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 49 para. 5\(2\)](#)
- F3** Words in s. 109E substituted (12.2.2019) by [Finance Act 2019 \(c. 1\), Sch. 7 para. 6\(1\)\(a\)](#)
- F4** Words in s. 109E(2) substituted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 49 para. 5\(3\)](#)
- F5** S. 109E(2A) inserted (with effect in accordance with Sch. 49 para. 8 of the amending Act) by [Finance Act 2013 \(c. 29\), Sch. 49 para. 5\(4\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 109E words substituted by [2019 c. 1 Sch. 7 para. 6\(1\)\(b\)](#)
- s. 109E words substituted by [2019 c. 1 Sch. 7 para. 6\(1\)\(c\)](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1I)-(1L) inserted by [2024 c. 3 s. 36\(1\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1G)-(1J) inserted by [2024 c. 3 s. 36\(2\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AA(5F)-(5I) inserted by [2024 c. 3 s. 36\(3\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)