



Corporation Tax Act 2009

2009 CHAPTER 4

PART 2

CHARGE TO CORPORATION TAX: BASIC PROVISIONS

CHAPTER 3

COMPANY RESIDENCE

13 Overview of Chapter

- (1) This Chapter contains rules for determining the residence of companies.
- (2) Section 14 gives the main rule for companies incorporated in the United Kingdom (including SEs and SCEs incorporated in the United Kingdom).
- (3) Section 15 deals with companies which have been UK resident under the rules of common law and provides for their continued residence when certain circumstances arise.
- (4) Sections 16 and 17 deal with SEs and SCEs which transfer their registered office to the United Kingdom.
- (5) Section 18 contains a special rule for companies treated as non-UK resident under double taxation arrangements.