

*These notes refer to the Corporation Tax Act 2010
(c.4) which received Royal Assent on 3 March 2010*

CORPORATION TAX ACT 2010

EXPLANATORY NOTES

INTRODUCTION

Part 5: Group relief

Chapter 3: Surrenders made by non-UK resident company resident or trading in the EEA

Section 112: EEA related definitions

409. This section defines the expressions that are used in the Chapter to describe the connection of companies and their profits to the EEA. It is based on section 402 of, and Schedule 18A to, ICTA. The EEA comprises:

Austria	Greece	Netherlands
Belgium	Hungary	Norway
Bulgaria	Iceland	Poland
Cyprus	Ireland	Portugal
Czech Republic	Italy	Romania
Denmark	Latvia	Slovak Republic
Estonia	Liechtenstein	Slovenia
Finland	Lithuania	Spain
France	Luxembourg	Sweden
Germany	Malta	United Kingdom