



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 3

FULFILMENT BUSINESSES

58 Interpretation

- (1) In this Part—
 - “approved person” has the meaning given by section 49(5);
 - “the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs.
- (2) For the purposes of this Part two or more bodies corporate are members of a group if—
 - (a) one of them controls each of the others,
 - (b) one person (whether a body corporate or an individual) controls all of them, or
 - (c) two or more individuals carrying on a business in partnership control all of them.
- (3) A body corporate is to be taken to control another body corporate if—
 - (a) it is empowered by or under legislation to control that body’s activities, or
 - (b) it is that body’s holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006.
- (4) An individual or individuals are to be taken to control a body corporate if the individual or individuals (were the individual or individuals a company) would be that body’s holding company within the meaning of section 1159 of, and Schedule 6 to, the Companies Act 2006.