
STATUTORY INSTRUMENTS

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⁽¹⁾ 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.”

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