



Corporation Tax Act 2009

2009 CHAPTER 4

PART 8

INTANGIBLE FIXED ASSETS

CHAPTER 8

GROUPS OF COMPANIES: INTRODUCTION

Rules

770 Continuity where group includes an SE

- (1) This section applies if the principal company of a group (“Group 1”)—
 - (a) becomes an SE as a result of being the acquiring company in the formation of an SE by merger by acquisition (in accordance with Articles 2(1), 17(2) (a) and 29(1) of Council Regulation (EC) No 2157/2001 on the Statute for a European company),
 - (b) becomes a subsidiary of a holding SE (formed in accordance with Article 2(2) of that Regulation), or
 - (c) is transformed into an SE (in accordance with Article 2(4) of that Regulation).
- (2) For the purposes of this Part—
 - (a) Group 1 and any group of which the SE is a member on formation is treated as the same, and
 - (b) the question whether a company has ceased to be a member of a group must be determined accordingly.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)