

*These notes refer to the Taxation (International and Other Provisions)  
Act 2010 (c.8) which received Royal Assent on 18 March 2010*

# **TAXATION (INTERNATIONAL AND OTHER PROVISIONS) ACT 2010**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Schedule 7: Miscellaneous relocations***

#### **Part 18: Relocation of section 61 of F(No 2)A 2005**

##### **Overview**

1375. This Part inserts paragraphs 87A, 87B and 87C of Schedule 18 to FA 1998. They are based on section 61 of F(No 2)A 2005.
1376. These provisions ensure continuity of application of the corporation tax administrative and collection provisions in Schedule 18 to FA 1998 in the case of a Societas Europaea (SE).

##### **Paragraph 87A of Schedule 18 to FA 1998: Company ceasing to be UK resident on formation of SE by merger**

1377. Paragraph 87A applies where a company ceases to be UK resident as a result of the formation of an SE by merger. It ensures that all matters dealt with by Schedule 18 to FA 1998 in respect of the company before the merger can still be dealt with.

##### **Paragraph 87B of Schedule 18 to FA 1998: SE ceasing to be UK resident**

1378. Paragraph 87B applies where an existing SE transfers its registered office out of the UK – the SE is treated as still being UK resident for the purposes of dealing with matters under Schedule 18 to FA 1998 that arose or accrued before the change of registered office.

##### **Paragraph 87C of Schedule 18 to FA 1998: Meaning of SE**

1379. Paragraph 87C provides a definition.