

SCHEDULES

SCHEDULE 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 1

INTERPRETATION

“UK company”

- 3 (1) “UK company” means a company which is (or is treated as if it is) formed and registered under the Companies Act 2006, unless it falls within sub-paragraph (2).
- (2) The term “UK company” does not include a company which is—
- (a) an open-ended investment company within the meaning of section 613 of CTA 2010, or
 - (b) an investment trust within the meaning of section 1158 of CTA 2010.