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STATUTORY INSTRUMENTS

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**2018 No. 143**

**CORPORATION TAX  
INCOME TAX**

The Taxation of Securitisation Companies  
(Amendment) Regulations 2018

|   |         |                           |
|---|---------|---------------------------|
| <i>Made</i>                                 | - - - - | <i>6th February 2018</i>  |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>7th February 2018</i>  |
| <i>Coming into force</i>                    |         | <i>28th February 2018</i> |

THE TAXATION OF SECURITISATION  
COMPANIES (AMENDMENT) REGULATIONS 2018

1. Citation, commencement and effect
  2. Amendment of the Taxation of Securitisation Companies Regulations 2006
  3. Amendments to regulation 2 (interpretation)
  4. Amendment to regulation 3 (scope)
  5. Amendment of regulation 8 (meaning of “warehouse company”)
  6. Insertion of new regulation 9A (meaning of “financial asset”)
  7. Amendment to heading
  8. Insertion of new regulation 14A (removal of withholding obligation)
  9. Insertion of new regulation 23 (recovery of unpaid corporation tax)
  10. Updating references to statutory provisions
- Signature  
Explanatory Note