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STATUTORY INSTRUMENTS

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**2018 No. 143**

The Taxation of Securitisation Companies  
(Amendment) Regulations 2018

**Amendments to regulation 2 (interpretation)**

3.—(1) Amend regulation 2 as follows.

(2) In paragraph (1)—

(a) after the definition of “commercial paper funded company” insert—

““CTA 2010” means the Corporation Tax Act 2010;”,

(b) for the definition of “financial asset” substitute—

““financial asset” has the meaning given by regulation 9A;”,

(c) omit the definition of “ICTA”, and

(d) in the definition of “specified regulation” for “and 16 to 20” substitute “, 14A (removal of withholding obligation), 16 to 20 and 22”.

(3) Omit paragraph (2).