

*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Corporation Tax Act 2009, Section 23 is up to date with all changes known to be in force on or before 17 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 2

#### CHARGE TO CORPORATION TAX: BASIC PROVISIONS

### CHAPTER 4

#### NON-UK RESIDENT COMPANIES: CHARGEABLE PROFITS

##### *The separate enterprise principle*

#### **23 Provision of goods or services for permanent establishment**

- (1) This section applies if the non-UK resident company provides the permanent establishment with goods or services.
- (2) If the goods or services are of a kind that the company supplies, in the ordinary course of its business, to third parties dealing with it at arm's length, the matter is dealt with as a transaction to which the separate enterprise principle applies.
- (3) If not, the matter is dealt with as an expense incurred by the non-UK resident company for the purposes of the permanent establishment (see section 29).

#### **Modifications etc. (not altering text)**

**C1** Ss. 21-28 applied (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), [Sch. 19 para. 26\(3\)](#)

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