# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 5

#### LOAN RELATIONSHIPS

#### CHAPTER 13

#### EUROPEAN CROSS-BORDER TRANSFERS OF BUSINESS

*Interpretation*

### 430 Interpretation

(1) In this Chapter "company" means any entity listed as a company in [**F1**Part A of Annex I] to the Mergers Directive.

(2) For the purposes of this Chapter, a company is resident in a [**F2**relevant state] if—

    (a) it is within a charge to tax under the law of the [**F3**relevant state] as being resident for that purpose, and

    (b) it is not regarded, for the purpose of any double taxation relief arrangements to which the [**F3**relevant state] is a party, as resident in a territory not within a [**F2**relevant state].

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**Textual Amendments**

**F1** Words in s. 430(1) substituted (1.7.2011) by The Corporation Tax (Implementation of the Mergers Directive) Regulations 2011 (S.I. 2011/1431), regs. 1(2), **4(2)**

**F2** Words in s. 430(2) substituted (31.12.2020) by The Taxes (Amendments) (EU Exit) Regulations 2019 (S.I. 2019/689), regs. 1, **16(6)(a)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

**F3** Words in s. 430(2) substituted (31.12.2020) by The Taxes (Amendments) (EU Exit) Regulations 2019 (S.I. 2019/689), regs. 1, **16(6)(b)** (with regs. 39-41); 2020 c. 1, Sch. 5 para. 1(1)

**Changes to legislation:**
Corporation Tax Act 2009, Section 430 is up to date with all changes known to be in force on or before 27 June 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.
View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

–      Blanket amendment words substituted by S.I. 2011/1043 art. 34

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

–      s. 322(2A)(zb) inserted by 2016 c. 24 s. 73(5)
–      s. 1058B(5)(ea) inserted by 2023 c. 20 Sch. para. 57
–      s. 1094(2A)-(2C) inserted by 2012 c. 14 Sch. 3 para. 13(3)
–      s. 1106(4A)-(4C) inserted by 2012 c. 14 Sch. 3 para. 14(3)