



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 22

#### MISCELLANEOUS PROVISIONS

### CHAPTER 7

#### RECOVERY OF UNPAID CORPORATION TAX DUE FROM NON-UK RESIDENT COMPANY

#### **977 Notice requiring payment of unpaid tax**

- (1) An officer of Revenue and Customs may serve a notice on a related company requiring it, within 30 days of the service of the notice, to pay—
  - (a) in a case which is not a consortium case, the amount of the unpaid tax, or
  - (b) in a consortium case, the proportion of that amount found under section 979.
- (2) The notice must state—
  - (a) the amount of corporation tax assessed on the taxpayer company for the accounting period in question that remains unpaid,
  - (b) the date when it first became payable, and
  - (c) the amount which is to be paid by the company on which the notice is served.
- (3) The notice has effect—
  - (a) for the purposes of the recovery from that company of the amount required to be paid and of interest on that amount, and
  - (b) for the purposes of appeals,as if it were a notice of assessment and that amount were an amount of tax due from that company.
- (4) In this Chapter “consortium case” means a case where the related company is not within section 976(1)(a).

**Status:**

Point in time view as at 06/04/2010.

**Changes to legislation:**

Corporation Tax Act 2010, Section 977 is up to date with all changes known to be in force on or before 23 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.