
STATUTORY INSTRUMENTS

2006 No. 3296

CORPORATION TAX

The Taxation of Securitisation Companies Regulations 2006

Made - - - - 11th December 2006

Coming into force in accordance with regulation 1

**THE TAXATION OF SECURITISATION
COMPANIES REGULATIONS 2006**

Preliminary

1. Citation, commencement and effect
2. Interpretation
3. Scope of these Regulations

Meaning of “securitisation company” and related expressions

4. Meaning of “securitisation company”
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6. Meaning of “asset-holding company”
7. Meaning of “intermediate borrowing company”
8. Meaning of “warehouse company”
9. Meaning of “commercial paper funded company”
10. Meaning of “retained profit”

Companies to which specified regulations do not apply

11. Securitisation companies that do not meet the payments condition
12. Securitisation companies that have an unallowable purpose

Companies to which these Regulations do not apply

13. Securitisation companies on 1st January 2007

Application of the Corporation Tax Acts

14. Corporation tax charge

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Supplementary provision

15. Application, modification and non-application of provisions of the Corporation Tax Acts
16. Paragraphs (b) to (f) in section 209(2) (meaning of distribution)...
17. For the purposes of Chapter 4 of Part 10 (group...
18. (1) Section 171 (transfers within a group: general provisions) of...
19. (1) Paragraph 2 of Schedule 9 to the Finance Act...
20. Paragraph 28 of Schedule 26 to the Finance Act 2002...
21. Section 83 of the Finance Act 2005 (application of accounting...
Signature
Explanatory Note