
STATUTORY INSTRUMENTS

2006 No. 3296

The Taxation of Securitisation Companies Regulations 2006

Preliminary

Scope of these Regulations

3.—(1) These Regulations make provision as to the application of the Corporation Tax Acts in relation to a securitisation company.

(2) The Regulations deal with the following matters—

- (a) they define “securitisation company” and related expressions (see regulations 4 to 10);
- (b) they specify securitisation companies to which specified regulations do not apply (see regulations 11 to 12);
- (c) they specify companies to which these Regulations do not apply (see regulation 13);
- (d) they make provision as to profit of a securitisation company to be brought into account for an accounting period for corporation tax purposes (see regulation 14);
- (e) they make supplementary provision (see regulations 15 to 21).