

I have been reading the rather interesting case of *Vava v Anglo American South Africa Limited* [2013] EWHC 2131 (QB). It dealt with the meaning of the place of central administration of a subsidiary company, not for tax purposes, but for the purposes of jurisdiction under Regulation EC44/2001 on Jurisdiction under Recognition and Enforcement of Judgments.

The court acknowledged that the parent may have influenced (even strongly influenced) the subsidiary in its decision-making process, but as long as it did not usurp the authority of the board of the subsidiary, the place of central administration of the subsidiary would not be located with the parent.

It does not take us much further regarding the meaning of corporate residence and the traditional tests for central management and control which apply for tax purposes, and the principles now well established in *Wood v Holden* [2006] STC 443 and *Untelrab v McGregor SpC* 55, but it is interesting that similar reasoning applies in a commercial context.

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