
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: ITA 2007. (See end of Document for details)

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

Modifications etc. (not altering text)

C1 Sch. 5 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 6 para. 10](#)

PART 2

SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

ITA 2007

- 9 In section 5 of ITA 2007 (income tax and companies) in paragraph (b) for the words from “the income” to the end substitute “ it is chargeable to corporation tax in respect of the income, or would be so chargeable but for an exemption. ”

Commencement Information

II Sch. 5 para. 9 in force at 6.4.2020, see Sch. 5 para. 35

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