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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Matching credit for tax spared below immediate overseas subsidiary: unilateral relief. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 30

#### DOUBLE TAXATION RELIEF

*Matching credit for tax spared below immediate overseas subsidiary: unilateral relief*

**F13** .....

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#### **Textual Amendments**

**F1** Sch. 30 para. 3 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

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Matching credit for tax spared below immediate overseas subsidiary: unilateral relief.