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*Status: Point in time view as at 19/07/2011.*

*Changes to legislation: Finance Act 2011, Paragraph 3 is up to date with all changes known to be in force on or before 11 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 13

### PROFITS OF FOREIGN PERMANENT ESTABLISHMENTS ETC

#### PART 1

##### AMENDMENTS OF CTA 2009

- 3 In section 5(1) (territorial scope), insert at the end “ (but see Chapter 3A for an exemption from charge in respect of profits of foreign permanent establishments) ”.

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