
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 31

CONTROLLED FOREIGN COMPANIES

Businesses to which requirement as to derivation of receipts applies

- 8 (1) In Part II of Schedule 25 (exempt activities) amend paragraph 11 as follows.
- (2) In sub-paragraph (1) (meaning of “wholesale, distributive or financial business” for purposes of paragraph 6(2)(b))—
- (a) in the opening words, for “or financial” substitute “financial or service”;
 - (b) omit the word “and” immediately preceding paragraph (g); and
 - (c) at the end of paragraph (g) add “; and
 - (h) the provision of services not falling within any of the preceding paragraphs.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 8.