



Finance Act 2001

2001 CHAPTER 9

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

International matters

^{F1}82 **Controlled foreign companies: acceptable distribution policy**

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Textual Amendments

F1 S. 82 omitted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 16 para. 5(g)** (with Sch. 16 paras. 7, 8)

Status:

Point in time view as at 01/10/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 82.