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*Status: Point in time view as at 19/07/2007.*

*Changes to legislation: Finance Act 2007, Cross Heading: CFCs is up to date with all changes known to be in force on or before 15 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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# Finance Act 2007

## 2007 CHAPTER 11

### PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

*CFCs*

#### **48**    **Controlled foreign companies**

Schedule 15 contains provision in relation to controlled foreign companies.

**Status:**

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**Changes to legislation:**

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