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*Status: Point in time view as at 12/02/2015.*

*Changes to legislation: Finance Act 2007, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 16 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 15

#### CONTROLLED FOREIGN COMPANIES

##### *Interpretation*

- 6 In section 756 of ICTA (interpretation and construction of Chapter 4 of Part 17), after subsection (1) insert—
- “(1A) In this Chapter “EEA territory”, in relation to any time, means a territory which is an EEA state at that time other than the United Kingdom.
- (1B) But a territory is not to be regarded for the purposes of subsection (1A) above as an EEA state at any time if—
- (a) it is not a member State at that time, and
  - (b) there are no arrangements made in relation to the territory having effect by virtue of section 173 of the Finance Act 2006 (international tax enforcement arrangements) at that time.”

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