

SCHEDULES

SCHEDULE 13

PROFITS OF FOREIGN PERMANENT ESTABLISHMENTS ETC

PART 2

AMENDMENTS OF OTHER ACTS

ICTA

- 12 In paragraph 4(1) of Schedule 24 to ICTA (assumptions for calculating chargeable profits etc of foreign companies: election or claim to give maximum relief assumed to be made), insert at the end “, except that the company shall be assumed not to have made an election under section 18A of CTA 2009.”