

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 54. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 4

COMMENCEMENT PROVISION

Commencement provision relating to controlled foreign companies etc

- 54 The amendments made by paragraphs 33 to 36 above are treated as having come into force on 30 June 2012.

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There are currently no known outstanding effects for the Finance Act 2012, Paragraph 54.