

SCHEDULES

SCHEDULE 16

RECOVERY OF UNPAID DIVERTED PROFITS TAX DUE FROM NON-UK RESIDENT COMPANY

PART 2

RECOVERY OF DIVERTED PROFITS TAX FROM RELATED COMPANIES

Cases in which this Part applies

- 2 (1) This Part of this Schedule applies if—
- (a) an amount of diverted profits tax has been charged on a company for an accounting period,
 - (b) the whole or any part of that amount is unpaid at the end of the due and payable date, and
 - (c) the company is non-UK resident.
- (2) In this Part of this Schedule “the taxpayer company” means the company mentioned in sub-paragraph (1).