

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

PART 2

SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

CTA 2010

- 29 (1) Section 9 (non-UK resident company preparing return of accounts in currency other than sterling) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) This section applies if a non-UK resident company within the charge to corporation tax prepares its return of accounts for a period of account in a currency other than sterling (the “accounts currency”).”
- (3) In subsection (4) omit from “of its” to “United Kingdom”.