

# Finance Act 2011

### **2011 CHAPTER 11**

#### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### Foreign profits

### 47 Controlled foreign companies

Schedule 12 contains provision in relation to controlled foreign companies.

## 48 Profits of foreign permanent establishments etc

Schedule 13 contains provision about the profits of foreign permanent establishments of UK resident companies etc.