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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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# SCHEDULES

## SIXTH SCHEDULE

### DOUBLE TAXATION RELIEF

#### PART I

##### PROVISIONS FOR CREDIT BY WAY OF UNILATERAL RELIEF

- 3 Where a dividend paid by a company resident in the territory is paid to a company resident in the United Kingdom which controls, directly or indirectly, not less than one half of the voting power in the company paying the dividend, tax paid under the law of the territory by the first mentioned company in respect of its profits shall be taken into account in considering whether any, and if so what, credit is to be allowed in respect of the dividend.