

SCHEDULES

SCHEDULE 27

DOUBLE TAXATION RELIEF

Relief for non-resident persons with branches or agencies in the UK

- 7 (1) The amendments made by paragraph 4 of Schedule 30 to the Finance Act 2000 (c. 17) shall have effect, and be taken always to have had effect, in accordance with the following provisions of this paragraph.
- (2) In sub-paragraph (14) of that paragraph (which provides for the amendments to have effect in relation to accounting periods ending on or after 21st March 2000) for “accounting periods” substitute “chargeable periods”.
- (3) That paragraph shall be taken to have been originally enacted as so amended.