Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 12

CONTROLLED FOREIGN COMPANIES

PART 6

COMMENCEMENT AND TRANSITIONAL PROVISION

- 14 (1) The amendments made by paragraph 9 are treated as always having had effect.
 - (2) The other amendments made by this Schedule have effect in relation to accounting periods of controlled foreign companies beginning on or after 1 January 2011.