
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 38. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 3

OTHER AMENDMENTS

CTA 2010

F138

Textual Amendments

F1 [Sch. 20 para. 38](#) omitted (with effect in accordance with s. 36(3)-(5) of the amending Act) by virtue of Finance (No. 2) Act 2015 (c. 33), [s. 36\(2\)\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 38.