
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 40. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 3

OTHER AMENDMENTS

CTA 2010

- 40 In section 1139 (definition of “tax advantage”) in subsection (2) —
- (a) omit the “or” after paragraph (d), and
 - (b) after paragraph (d) insert—
 - “(da) the avoidance or reduction of a charge or assessment to a charge under Part 9A of TIOPA 2010 (controlled foreign companies), or”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 40.