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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 53. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 20

#### CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

#### PART 4

##### COMMENCEMENT PROVISION

##### *Commencement provision relating to controlled foreign companies etc*

- 53 The amendment made by paragraph 31 above has no effect in relation to dividends or other distributions received before 1 January 2013 (and the relevant provisions of Chapter 4 of Part 17 of ICTA continue to have effect accordingly notwithstanding the repeal of that Chapter by paragraph 14 above).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 53.