

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

CTA 2010

- 114 In section 533 (financial statements: supplementary), after subsection (1) insert—
- “(1A) The profits and gains of the UK property rental business of a non-UK member of the group are to be treated as if they were profits and gains of a UK resident member of the group for the purposes of a financial statement under section 532(2)(a).”