

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

PART 1

EXTENSION OF SCOPE OF CHARGE

- 2 In subsection (2) (circumstances in which non-UK resident company is within the charge)—
- (a) omit “or” at the end of paragraph (a), and
 - (b) after paragraph (b) insert “,
 - (c) it carries on a UK property business, or
 - (d) it has other UK property income.”