

Changes to legislation: There are currently no known outstanding effects for the
Finance Act 2020, Cross Heading: Commencement. (See end of Document for details)

SCHEDULES

SCHEDULE 6

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

Commencement

- 10 Schedule 5 to FA 2019 has effect as if the amendments made by paragraphs 1 to 7 had at all times been incorporated into the provision made by that Schedule.
- 11 The amendments made by paragraphs 8 and 9 have effect in relation to disposals made on or after 6 April 2019.

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