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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2020, Cross  
Heading: Duty to notify chargeability to corporation tax: exceptions. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

##### *Duty to notify chargeability to corporation tax: exceptions*

- 6 In paragraph 2 of Schedule 18 to FA 1998 (duty of company to notify HMRC that it is chargeable for an accounting period if it has not received a notice requiring a company tax return), in sub-paragraph (1A) (which provides an exception to that duty), as inserted into that paragraph by paragraph 6(2) of Schedule 5 to FA 2019—
- (a) omit the “and” before paragraph (b), and
  - (b) after that paragraph insert “, and
  - (c) having deducted the income tax mentioned in paragraph (a) at the fourth step in paragraph 8 (calculation of tax payable), the amount of tax payable for the period is nil.”
- 7 In section 55A(1) of FA 2004 (exception to duty of company to give notice of coming within the charge to corporation tax), as inserted by paragraph 7 of Schedule 5 to FA 2019—
- (a) omit the “and” before paragraph (b), and
  - (b) after that paragraph insert “, and
  - (c) in consequence of the deduction of the income tax mentioned in paragraph (a) at the fourth step in paragraph 8 of Schedule 18 to the Finance Act 1998 (calculation of tax payable), the amount of tax payable for the period will be nil.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Duty to notify chargeability to corporation tax: exceptions.