
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 6. (See end of Document for details)

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.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 6.