



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Miscellaneous measures affecting companies

32 Non-UK resident companies carrying on UK property businesses etc

Schedule 6 makes minor amendments (which arise in consequence of the provision made by Schedule 1 or 5 to FA 2019) in relation to non-UK resident companies that carry on UK property businesses or have other income relating to land in the United Kingdom.