
Status: Point in time view as at 31/12/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 51. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 4

COMMENCEMENT PROVISION

Commencement provision relating to controlled foreign companies etc

- 51 The amendment made by paragraph 27(3) above has no effect for relevant periods beginning before 1 January 2013 (and the relevant provisions of Chapter 4 of Part 17 of ICTA continue to have effect accordingly notwithstanding the repeal of that Chapter by paragraph 14 above).

Status:

Point in time view as at 31/12/2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 51.