
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 112. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

CTA 2009

- 112 (1) Section 19 (chargeable profits) is amended as follows.
- (2) In subsection (1), after “applies” insert “ for the purposes of the charge to corporation tax on income ”.
- (3) In subsection (3)—
- (a) at the end of paragraph (a), insert “ and ”, and
 - (b) omit paragraph (c).
- (4) After subsection (3) insert—
- “(4) For the purposes of the charge to corporation tax on chargeable gains accruing to the company, see section 2B(3) of TCGA 1992.
- (5) That subsection provides (among other things) that the gains are chargeable to corporation tax only so far as they are attributable to the permanent establishment in accordance with sections 20 to 32 of this Act.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 112.