
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

Modifications etc. (not altering text)

C1 Sch. 5 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 6 para. 10](#)

PART 2

SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

ITTOIA 2005

- 8 In Part 3 of ITTOIA 2005 (property businesses), omit section 362 (effect of company starting or ceasing to be within charge to income tax in respect of UK property business).

Commencement Information

II Sch. 5 para. 8 in force at 6.4.2020, see Sch. 5 para. 35

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 8.