

Status: Point in time view as at 11/05/2001.

Changes to legislation: Income and Corporation Taxes Act 1988, PART III is up to date with all changes known to be in force on or before 10 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 17

M¹DUAL RESIDENT INVESTING COMPANIES

Marginal Citations

M1 Source—1987 (No.2) Sch.4

PART III

GENERAL

- 8 (1) Parts I and II of this Schedule have effect in priority to section 409 and, accordingly, each of the component accounting periods resulting from the operation of Part I of this Schedule shall be regarded as a true accounting period for the purposes of that section.
- (2) References in this Schedule to this Chapter do not include any provision of this Schedule.

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