

SCHEDULES

SCHEDULE 27

Section 81.

DOUBLE TAXATION RELIEF

Computation of income subject to foreign tax

F11

Textual Amendments

F1 Sch. 27 para. 1 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)

Restriction of relief for underlying tax

F22

Textual Amendments

F2 Sch. 27 para. 2 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 10 Pt. 1 (with Sch. 9 paras. 1-9, 22)

Credit for underlying tax: UK company related through overseas company

F33

Textual Amendments

F3 Sch. 27 para. 3 repealed (7.4.2005) by Finance Act 2005 (c. 7), Sch. 11 Pt. 2(9)

Dividends that give rise to eligible unrelieved foreign tax

F44

Textual Amendments

F4 Sch. 27 para. 4 omitted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by virtue of Finance Act 2009 (c. 10), Sch. 14 para. 30(c)

The amounts that are eligible unrelieved foreign tax

F55

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, SCHEDULE 27. (See end of Document for details)

Textual Amendments

F5 Sch. 27 para. 5 omitted (with effect in accordance with Sch. 14 para. 31 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 14 para. 30(c)**

Underlying tax excluded from claim not to be allowed under section 811

^{F6}6

Textual Amendments

F6 Sch. 27 para. 6 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

Relief for non-resident persons with branches or agencies in the UK

^{F7}7

Textual Amendments

F7 Sch. 27 para. 7 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10**
Group 1

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, SCHEDULE 27.