



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *International matters*

#### <sup>F1</sup>90 **Controlled foreign companies and treaty non-resident companies**

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#### **Textual Amendments**

**F1** S. 90 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), Sch. 20 para. 21 (with Sch. 20 para. 50(9))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 90.