

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 52. (See end of Document for details)

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 4

COMMENCEMENT PROVISION

Commencement provision relating to controlled foreign companies etc

- 52 The amendment made by paragraph 30 above has no effect in relation to dividends or other distributions received before 1 January 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 52.