
Status: Point in time view as at 12/02/2019.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 3

OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

- 2 (1) Section 574 (overview of Part 5) is amended as follows.
- (2) In subsection (1) after paragraph (a) insert—
 - “(aa) Chapter 2A (offshore receipts in respect of intangible property),”.
- (3) In subsection (2) at the end insert “ (but see section 608X) ”.

Status:

Point in time view as at 12/02/2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 2.