

## SCHEDULES

### SCHEDULE 3

#### OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

- 6 (1) TIOPA 2010 is amended as follows.
- (2) In section 157(1) (direct participation)—
- (a) omit the “and” at the end of paragraph (d);
  - (b) at the end of paragraph (e) insert “, and
  - (f) section 608T of ITTOIA 2005.”
- (3) In section 159(1) (indirect participation: potential direct participant)—
- (a) omit the “and” at the end of paragraph (d);
  - (b) at the end of paragraph (e) insert “, and
  - (f) section 608T of ITTOIA 2005.”
- (4) In section 160(1) (indirect participation: one of several major participants)—
- (a) omit the “and” at the end of paragraph (d);
  - (b) at the end of paragraph (e) insert “, and
  - (f) section 608T of ITTOIA 2005.”