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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 11. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

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**Modifications etc. (not altering text)**

**C1** Sch. 5 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 6 para. 10](#)

### PART 2

#### SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

##### *CTA 2009*

- 11 In section 3 (exclusion of charge to income tax) in subsection (1)(b) (non-UK resident companies) for the words from “and—” to the end substitute “ and it is chargeable to corporation tax in respect of the income, or would be so chargeable but for an exemption ”.

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**Commencement Information**

**II** Sch. 5 para. 11 in force at 6.4.2020, see Sch. 5 para. 35

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 11.