
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

Modifications etc. (not altering text)

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

PART 1

EXTENSION OF SCOPE OF CHARGE

4 In subsection (4) for “(2A) and (3)” substitute “ and (2A) to (3B) ”.

Commencement Information

II Sch. 5 para. 4 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 4.