

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

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

*Debits referable to times before UK property business etc is carried on*

5 In paragraph 40 of Schedule 5 to FA 2019 (transitional provision: imported losses in respect of derivative contracts), at the end insert—

“(7) Section 607ZA of CTA 2009 (debits referable to times before UK property business carried on) has effect subject to this paragraph.”

**Changes to legislation:**

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