



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

International

67 Dual resident companies: controlled foreign companies.

^{F1}(1)

^{F1}(2)

(3) In Schedule 25 to that Act—

(a) paragraphs 2(1)(c) and 4(1)(c) shall be omitted,

^{F2}(b)

^{F2}(c)

(4) Subsections (1) and (2) above shall apply on and after 20th March 1990 and subsection (3) above shall apply to dividends paid on or after that date.

Textual Amendments

F1 S. 67(1)(2) repealed (3.5.1994 with effect in accordance with [section 251](#) of the amending Act) by 1994 c. 9, ss. 251, 258, [Sch. 26 Pt. VIII\(1\)](#) Note

F2 S. 67(3)(b)(c) omitted (with effect in accordance with Sch. 16 para. 6 of the amending Act) by virtue of Finance Act 2009 (c. 10), [Sch. 16 para. 5\(a\)](#) (with [Sch. 16 paras. 78](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Section 67.