

## SCHEDULES

### SCHEDULE 20

#### CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

#### PART 3

#### OTHER AMENDMENTS

##### *FA 1998*

- 17 (1) Schedule 18 (company tax returns) is amended as follows.
- (2) In paragraph 1 for “section 747(4)(a) of the Taxes Act 1988 (tax on profits of controlled foreign company)” substitute “step 5 in section 371BC(1) of the Taxation (International and Other Provisions) Act 2010 (controlled foreign companies)”.
- (3) In paragraph 8(1), in the third step, for paragraph 2 substitute—
- “2. Any sum charged at step 5 in section 371BC(1) of the Taxation (International and Other Provisions) Act 2010 (controlled foreign companies).”