

SCHEDULES

SCHEDULE 20

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

PART 3

OTHER AMENDMENTS

FA 2009

- 33 In paragraph 12—
- (a) in sub-paragraph (2) omit paragraph (b) and the “and” before it, and
 - (b) after sub-paragraph (2) insert—
 - “(3) The amendments made by this Part have no effect in relation to a qualifying holding company.”