

# SCHEDULES

## SCHEDULE 20

### CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

#### PART 3

##### OTHER AMENDMENTS

###### *CTA 2010*

- 40 In section 1139 (definition of “tax advantage”) in subsection (2) —
- (a) omit the “or” after paragraph (d), and
  - (b) after paragraph (d) insert—
    - “(da) the avoidance or reduction of a charge or assessment to a charge under Part 9A of TIOPA 2010 (controlled foreign companies), or”.