



Finance Act 2012

2012 CHAPTER 14

PART 4

CONTROLLED FOREIGN COMPANIES AND FOREIGN PERMANENT ESTABLISHMENTS

180 Controlled foreign companies and foreign permanent establishments

Schedule 20 makes—

- (a) provision for and in connection with a charge on UK resident companies which have interests in non-UK resident companies controlled by UK resident persons, and
- (b) provision about foreign permanent establishments of UK resident companies.