

# SCHEDULES

## SCHEDULE 5

### NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

#### **PART 2**

#### SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

##### *CTA 2009*

- 22 In section 746 (“non-trading credits” and “non-trading debits”) in subsection (2) for paragraph (b) substitute—  
“(b) section 793A (effect of election to reallocate charge within group),”.