
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

Modifications etc. (not altering text)

C1 Sch. 5 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [Sch. 6 para. 10](#)

PART 2

SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

CTA 2009

- 23 (1) Section 792 (reallocation of charge within group) is amended as follows.
- (2) Omit subsection (5).
- (3) In subsection (6) for “makes further provision” substitute “ sets out further requirements ”.
- (4) After subsection (6) insert—
- “(6A) Section 793A makes provision about the effect of elections under this section.”
- (5) In subsection (8) after “793” insert “ , 793A ”.

Commencement Information

II Sch. 5 para. 23 in force at 6.4.2020, see Sch. 5 para. 35

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