Status: This is the original version (as it was originally enacted).

$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 3

OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

10 The Treasury may by regulations amend Chapter 2A of Part 5 of ITTOIA 2005 (inserted by paragraph 4 of this Schedule).