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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3

#### OFFSHORE RECEIPTS IN RESPECT OF INTANGIBLE PROPERTY

- 9 The Treasury may by regulations make such amendments of the Tax Acts as they consider appropriate in consequence of any of the preceding provisions of this Schedule.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 9.