

SCHEDULES

SCHEDULE 5

NON-UK RESIDENT COMPANIES CARRYING ON UK PROPERTY BUSINESSES ETC

PART 2

SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

CTA 2009

- 16 In section 333 (company with loan relationship ceasing to be UK resident) in subsection (2)—
- (a) after “owed” insert “—
(a),
and
 - (b) at the end insert “,
 - (b) for the purposes of the company’s trade of dealing in or developing UK land,
 - (c) for the purposes of the company’s UK property business, or
 - (d) for the purposes of enabling the company to generate other UK property income (within the meaning given by section 5(6)).”