

# SCHEDULES

## SCHEDULE 5

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

#### PART 2

##### SUPPLEMENTARY & CONSEQUENTIAL AMENDMENTS

###### *CTA 2009*

18 In section 574 (non-trading credits and debits to be brought into account under Part 5) after subsection (2) insert—

“(2A) But in the case of a non-UK resident company subsection (2) applies only in relation to those credits or debits in respect of derivative contracts that the company is a party to for a purpose mentioned in section 5(3A)(b) or (3B)(b)”.