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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 19. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

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

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**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*

- 19 In section 609 (company with derivative contract 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)).”

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**Commencement Information**

**II** Sch. 5 para. 19 in force at 6.4.2020, see Sch. 5 para. 35

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 19.