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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 22. (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*

- 22 In section 746 (“non-trading credits” and “non-trading debits”) in subsection (2) for paragraph (b) substitute—  
“(b) section 793A (effect of election to reallocate charge within group),”.

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**Commencement Information**

**I1** Sch. 5 para. 22 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 22.