

## SCHEDULES

### SCHEDULE 6

#### DIVERTED PROFITS TAX

##### *Calculation of taxable diverted profits*

- 4 In section 84 (section 80 or 81: calculation of profits by reference to the actual provision) in subsection (2) for the words from “the amount (if any)” to the end substitute “an amount equal to so much of the diverted profits of the company for the accounting period as are not taken into account in an assessment to corporation tax included before the end of the review period in the company’s company tax return for that accounting period.”