



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

International matters

17 Non-UK resident companies carrying on UK property businesses etc

Schedule 5 contains provision for non-UK resident companies to be chargeable to corporation tax on—

- (a) profits of UK property businesses,
- (b) profits consisting of other UK property income, and
- (c) profits arising from certain loan relationships and derivative contracts.