

ภาคผนวก ข

SCHEDULE 7 Section 66. Exceptions to Rule in Section 66(1)

1.—(1) Subject to sub-paragraphs (2) and (3) below, section 66(1) of this Act shall not apply in relation to a company which, immediately before the commencement date—

- (a) was carrying on business;
- (b) was not resident in the United Kingdom, having ceased to be so resident in pursuance of a Treasury consent; and
- (c) where that consent was a general consent, was taxable in a territory outside the United Kingdom.

(2) If at any time on or after the commencement date a company falling within sub-paragraph (1) above—

- (a) ceases to carry on business; or
- (b) where the Treasury consent there referred to was a general consent, ceases to be taxable in a territory outside the United Kingdom,

section 66(1) of this Act shall apply in relation to the company after that time or after the end of the transitional period, whichever is the later.

(3) If at any time on or after the commencement date a company falling within sub-paragraph (1) above becomes resident in the United Kingdom, section 66(1) of this Act shall apply in relation to the company after that time.

2.—(1) Subject to sub-paragraphs (2) and (3) below, section 66(1) of this Act shall not apply in relation to a company which—

- (a) carried on business at any time before the commencement date;
- (b) ceases to be resident in the United Kingdom at any time on or after that date in pursuance of a Treasury consent; and
- (c) is carrying on business immediately after that time.

(2) If at any time after it ceases to be resident in the United Kingdom a company falling within sub-paragraph (1) above ceases to carry on business, section 66(1) of this Act shall apply in relation to the company after that time or after the end of the transitional

period, whichever is the later.

(3) If at any time after it ceases to be resident in the United Kingdom a company falling within sub-paragraph (1) above becomes resident in the United Kingdom, section 66(1) of this Act shall apply in relation to the company after that time.

3.—(1) Subject to sub-paragraph (2) below, in relation to a company which—

- (a) carried on business at any time before the commencement date;
- (b) was not resident in the United Kingdom immediately before that date; and
- (c) is not a company falling within paragraph 1(1) above,

section 66(1) of this Act shall not apply until after the end of the transitional period.

(2) If at any time on or after the commencement date a company falling within sub-paragraph (1) above becomes resident in the United Kingdom, section 66(1) of this Act shall apply in relation to the company after that time.

4.—(1) Subject to sub-paragraph (2) below, in relation to a company which—

- (a) carried on business at any time before the commencement date;
- (b) ceases to be resident in the United Kingdom at any time on or after that date in pursuance of a Treasury consent; and
- (c) is not a company falling within paragraph 2(1) above,

section 66(1) of this Act shall not apply until after the end of the transitional period.

(2) If at any time after it ceases to be resident in the United Kingdom a company falling within sub-paragraph (1) above becomes resident in the United Kingdom, section 66(1) of this Act shall apply in relation to the company after that time.

5.—(1) In this Schedule—

"the commencement date" means the date of the coming into force of this Schedule;

"general consent" means a consent under any section to which sub-paragraph (2) below applies given generally within the meaning of subsection (4) of that section;

"taxable" means liable to tax on income by reason of domicile, residence or place of management;

"the transitional period" means the period of five years beginning with the commencement date;

"Treasury consent" means a consent under any section to which sub-paragraph (2) below applies given for the purposes of subsection (1)(a) of that section.

(2) This sub-paragraph applies to the following sections (restrictions on the migration etc. of companies), namely—

section 765 of the Taxes Act 1988;

section 482 of the Taxes Act 1970;

section 468 of the [1952 c. 10.] Income Tax Act 1952; and

section 36 of the [1951 c. 43.] Finance Act 1951.

(3) Any question which arises under any of the provisions of this Schedule shall be determined without regard to the provision made by section 66(1) of this Act.