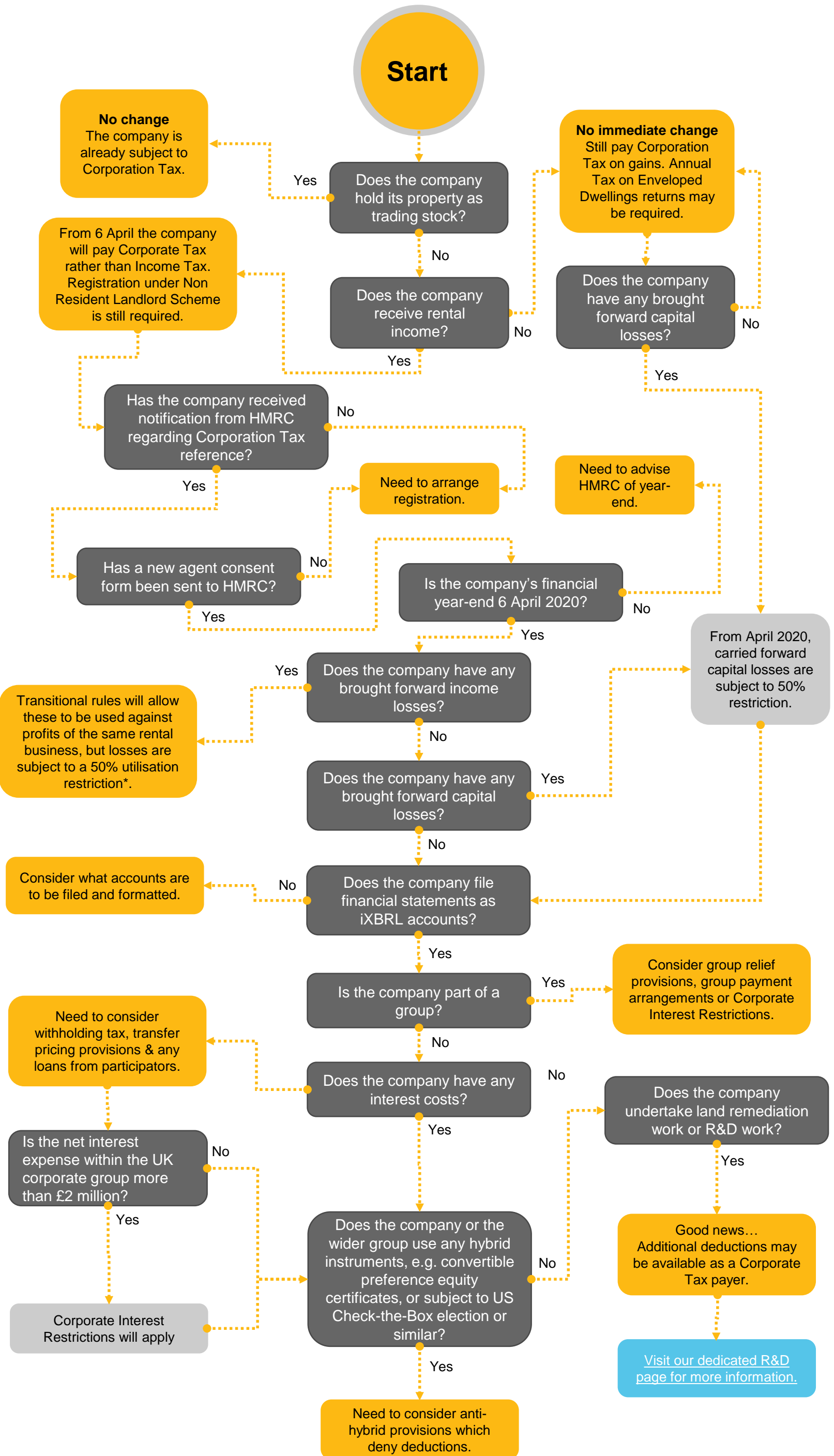


# Non-resident companies

From 6 April 2020, non resident companies who have previously paid income tax on their UK rental income will fall within the scope of corporate tax. The following flow-chart sets out some of the key matters that such companies will need to think through



\* May need to consider other tax attributes e.g. capital allowances



For further information, please speak to [Caroline Fleet](#) or your usual Crowe contact.