

Companies not resident in the State. CTA76 s21(4) 309.—Where a company not resident in the State is within the charge to corporation tax in respect of one source of income and to income tax in respect of another source, then, in applying—

(a) this Part,

(b) section 374,

(c) sections 658 and 660,

(d) sections 670 and 672 to 678,

(e) sections 764 and 765,

(f) section 769, and

(g) any other provision of the Tax Acts relating to the making of allowances or charges under or in accordance with the provisions referred to in paragraphs (a) to (f),

allowances relating to any source of income shall be given effect against income chargeable to the same tax as is chargeable on income from that source.