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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Meaning of “commercial rate of interest”. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

##### *Meaning of “commercial rate of interest”*

<sup>F1</sup>13 .....

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#### Textual Amendments

- F1** Sch. 7 para. 13 omitted (with effect in accordance with Sch. 22 para. 19(3) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 22 para. 19\(2\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross  
Heading: Meaning of “commercial rate of interest”.