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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 235. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

##### AMENDMENTS OF OTHER ACTS

###### *Taxation (International and Other Provisions) Act 2010*

- 235 In section 96(1) (companies with overseas branches: restriction of credit)—
- (a) omit “or section 436A of ICTA”,
  - (b) omit “, calculated in accordance with the provisions applicable for the purposes of section 35 of CTA 2009,” and
  - (c) for “life assurance business or gross roll-up business” substitute “ non-BLAGAB long-term business ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 235.