

*These notes refer to the Finance Act 2015 (c.11)  
which received Royal Assent on 26 March 2015*

# **FINANCE ACT 2015**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 107: “Effective Tax Mismatch Outcome”***

##### **Summary**

1. This section describes the effective tax mismatch outcome which is a condition at subsection (1) of section 80 and subsection (2) of section 86.