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Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 114. (See end of Document for details)

## SCHEDULES

## SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

## PART 6

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Commencement: anti-avoidance provisions etc

114 Paragraph 48 has effect where the scheme was effected, or the arrangements were made, on or after the day on which this Act is passed.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 114.