
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 45. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 1

LOAN RELATIONSHIPS: AMENDMENTS OF PARTS 5 AND 6 OF CTA 2009

- 45 In section 440 (overview of Chapter 15 of Part 5), in subsection (2)—
- (a) in paragraph (a)—
 - (i) omit “and tax relief schemes and arrangements”, and
 - (ii) for “to 443” substitute “ and 442 ”,
 - (b) omit paragraph (f) (including the “and” at the end), and
 - (c) at the end of paragraph (g) insert “and
 - (h) for rules dealing with tax avoidance arrangements, see sections 455B to 455D.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 45.