
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 70. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 2

DERIVATIVE CONTRACTS: AMENDMENTS OF PART 7 OF CTA 2009

- 70 (1) Section 607 (pre-contract or abortive expenses) is amended as follows.
- (2) In subsection (1)(c), for “section 595(3)(b)” substitute “ section 594A(1)(b) ”.
- (3) In subsection (2), for “section 595(3)” substitute “ section 595(2) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 70.