
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 89. (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

- 89 In section 689 (overview of Chapter 11 of Part 7), in subsection (2)—
- (a) omit paragraph (d) (including the “and” at the end), and
 - (b) at the end of paragraph (e) insert “and
 - (f) for rules dealing with tax avoidance arrangements, see sections 698B to 698D.”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 89.