
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: Commencement: anti-avoidance provisions etc. (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

- 111 The following provisions have effect in relation to arrangements entered into on or after the day on which this Act is passed—
- paragraph 20, so far as relating to the repeal of section 328(4A) of CTA 2009,
 - paragraph 21,
 - paragraph 27,
 - paragraph 45(a) and (c),
 - paragraph 51,
 - paragraph 55(d),
 - paragraph 68, so far as relating to the repeal of section 606(4C) to (4E) of CTA 2009,
 - paragraph 69,
 - paragraph 80,
 - paragraph 89(b),
 - paragraph 94, and
 - paragraph 99(4)(c).
- 112 The following provisions—
- paragraph 28, so far as relating to the repeal of section 349(3) of CTA 2009, and
 - paragraph 50, so far as relating to the repeal of section 454 of CTA 2009,
- have effect where conditions A and B in section 454 of CTA 2009 were first met in relation to the asset on or after the day on which this Act is passed.
- 113 The following provisions—
- paragraph 45(b),
 - paragraph 50, so far as relating to the repeal of section 455 of CTA 2009,
 - paragraph 89(a) and
 - paragraph 93,
- have effect in relation to disposals on or after the day on which this Act is passed.
- 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.

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