
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 16 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 5

CORPORATE INTEREST RESTRICTION

PART 3

CONSEQUENTIAL AMENDMENTS

TIOPA 2010: other amendments

- 16 In section 159 (indirect participation: potential direct participant), in subsection (1)
—
- (a) omit the “and” at the end of paragraph (c), and
 - (b) after paragraph (d) insert “, and
 - (e) in Part 10, section 463(4).”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)