
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 32 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 4

COMMENCEMENT AND TRANSITIONAL PROVISION

Qualifying infrastructure companies

- 32 (1) In the case of an accounting period of a company beginning before 1 April 2018, the company may make an election under section 433 or 444 of TIOPA 2010 before that date.
- (2) Companies making an election under section 435 of TIOPA 2010 before 1 April 2018 may specify a date in the election from which it has effect which is before the date on which the election is made.

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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\(a\)](#)