Changes to legislation: Finance (No. 2) Act 2017, Paragraph 8 is up to date with all changes known to be in force on or before 05 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

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SCHEDULE 5

CORPORATE INTEREST RESTRICTION

PART 3

CONSEQUENTIAL AMENDMENTS

CTA 2010

8

In section 938N (group mismatch schemes: priority), for paragraph (e) substitute— "(e) Part 10 of that Act (corporate interest restriction)."

Changes to legislation:

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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)