
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team 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

Time limit relating to appointment of reporting company or filing interest restriction return

- 28 (1) Paragraph 1(4)(a) of Schedule 7A to TIOPA 2010 (notice of the appointment of reporting company ineffective if given outside the period specified in that provision) does not apply to a notice that—
- (a) is given on or before 31 March 2018, and
 - (b) would otherwise be of no effect by reason only of the expiry of the period specified in that provision.
- (2) Paragraph 2(4)(a) of that Schedule (notice of the revocation of the appointment of reporting company ineffective if given outside the period specified in that provision) does not apply to a notice that—
- (a) is given on or before 31 March 2018, and
 - (b) would otherwise be of no effect by reason only of the expiry of the period specified in that provision.
- (3) Where the date determined under paragraph 7(5) of that Schedule as the filing date in relation to a period of account of a worldwide group would (apart from this subparagraph) be a date before 30 June 2018, that provision has effect as if it provided for the filing date in relation to the period to be 30 June 2018.

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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\(a\)](#)