
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

HYBRID AND OTHER MISMATCHES

Hybrid entity double deduction mismatches: use of restricted deduction

- 13 In section 259IC(4) (counteraction where the hybrid entity is within the charge to corporation tax), for the words from “unless” to the end substitute “unless it is deducted from—
- (c) dual inclusion income for that period, or
 - (d) section 259ID income for that period.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 13.