Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Interest restriction returns

14 (1) Paragraph 9 of Schedule 7A (extended period for submission of full return in place of abbreviated return) is amended as follows.

(2) In sub-paragraph (1)(a), omit "abbreviated".

(3) In sub-paragraph (2)—

(a) for "a full interest restriction return" substitute " an interest restriction return ", and

(b) after "paragraph 8" insert " which is a full interest restriction return ".

(4) In the italic heading before that paragraph, for "in place of abbreviated return" substitute " for period where no restriction ".

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14.