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

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## 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.