
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15. (See end of Document for details)

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Interest restriction returns

- 15 (1) Paragraph 70 of Schedule 7A (cases where company treated as amending return) is amended as follows.
- (2) In sub-paragraph (1), for “is treated as having amended” substitute “ must amend ”.
- (3) After that sub-paragraph insert—
- “(1A) The amendment must be made before whichever is the later of—
- (a) the end of the period of 3 months beginning with the day on which the interest restriction return was submitted, or
- (b) the time limit given by paragraph 15(4) of Schedule 18 to FA 1998.”
- (4) For the italic heading before that paragraph substitute “ Other cases where company must amend its return etc ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15.