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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 18. (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

##### *Other amendments*

- 18 In section 378 (disallowed tax-interest expense amounts carried forward), in subsections (3) and (6), omit “the later accounting period or”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 18.