
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 19. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Other amendments

- 19 In section 393(5)(a) (amount of interest allowance for a period that is “available” in a later period), for “is made” substitute “has effect”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 19.