
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 20. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Other amendments

- 20 (1) Section 411 (meaning of “relevant expense amount” and “relevant income amount”) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (b), after “loan relationship” insert “ or related transaction ”, and
 - (b) in paragraph (h), after “debt factoring” insert “ or any similar transaction ”.
- (3) In subsection (2)(f), after “debt factoring” insert “ or any similar transaction ”.

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