
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Commencement. (See end of Document for details)

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Commencement

- 22 (1) The amendments made by paragraphs 2, 5 to 11 and 14(2) and (4) have effect in relation to periods of account of worldwide groups that begin on or after 1 January 2019.
- (2) In this paragraph “period of account” and “worldwide group” have the same meaning as in Part 10 of TIOPA 2010.
- 23 The amendments made by paragraphs 3 and 4 have effect in relation to any change in ownership taking place on or after 29 October 2018.
- 24 Part 10 of TIOPA 2010 has effect, and is to be deemed always to have had effect, with the amendments made by paragraphs 12, 13, 14(3) and 19 to 21.
- 25 The amendment made by paragraph 17 has effect where the affected period ends on or after 29 October 2018.
- 26 The amendment made by paragraph 18 has effect in relation to any interest restriction return submitted on or after 1 April 2019.

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