
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 16. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Interest restriction returns

- 16 In paragraph 7(5) of Schedule 7A (meaning of “the filing date”)—
- (a) for paragraph (b) substitute—
 - “(b) if an appointment of a reporting company under paragraph 4 or 5 has effect in relation to the period of account, the end of the period of 3 months beginning with the day on which the appointment was made,” and”
 - (b) after that paragraph insert—
 - “whichever is the later”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 16.