Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 29. (See end of Document for details)

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SCHEDULE 3

CORPORATE INTEREST RESTRICTION ETC.

PART 2

OTHER AMENDMENTS

Determining the worldwide group: consequential amendment

In Part 1 of Schedule 8 to FA 2018 (corporate interest restriction: amendments of Part 10 of TIOPA 2010), omit paragraph 13.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 29.