
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 20. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Consequential amendments

- 20 In section 494(1) (other interpretation), after “interest restriction return” insert—
““pension scheme” has the meaning given by section 150(1) of FA 2004;”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 20.