
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 9 **U.K.**

INTANGIBLE FIXED ASSETS: RESTRICTIONS ON GOODWILL AND CERTAIN OTHER ASSETS

- 4 In section 746 (“non-trading credits” and “non-trading debits”) in subsection (2) for paragraph (ba) substitute—
- “(ba) sections 879C(3), 879I(3), 879K(5) and 879O(3)(b) (debts in respect of goodwill and certain other assets treated as non-trading debits),”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 4.