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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Debt instruments treated as equity. (See end of Document for details)

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## SCHEDULES

### <sup>F1</sup>SCHEDULE 3

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#### Textual Amendments

- F1** Sch. 3 repealed (1.4.2010, with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 155, **Sch. 10 Pt. 3** (with Sch. 9 paras. 1-9, 22)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross  
Heading: Debt instruments treated as equity.