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SCHEDULES

SCHEDULE 15

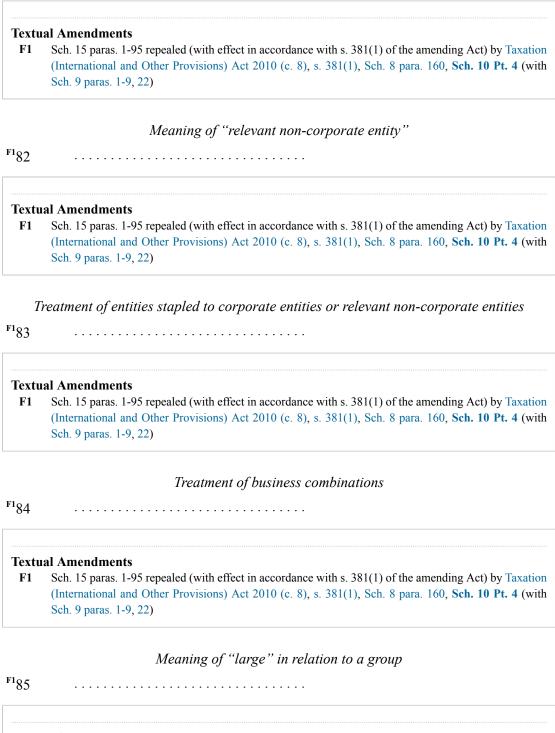
TAX TREATMENT OF FINANCING COSTS AND INCOME

PART 10

OTHER INTERPRETATIVE PROVISIONS

	The worldwide group
^{F1} 78	
Texti	ual Amendments
F1	Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
	Meaning of "group"
^{F1} 79	
Textı	ual Amendments
F1	Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
	Meaning of "ultimate parent"
F180	
Texti	ual Amendments
F1	Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
	Meaning of "corporate entity"
F1 _{Q1}	

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Textual Amendments

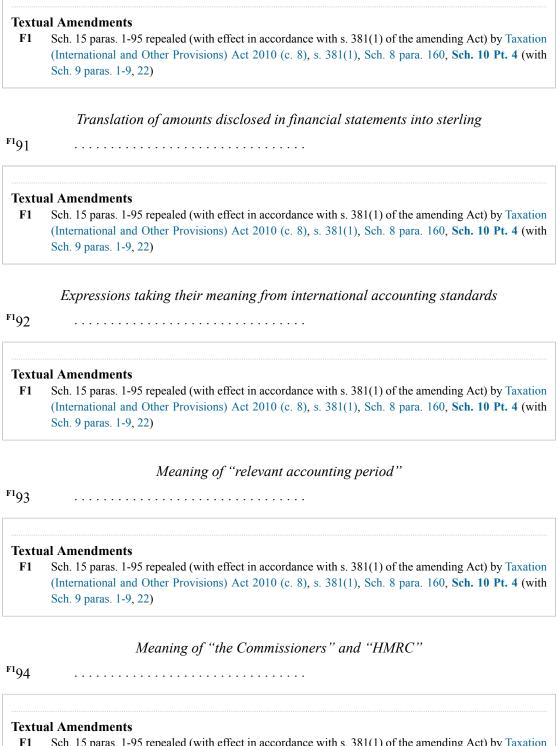
F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)

Finance Act 2009 (c. 10) SCHEDULE 15 – Tax treatment of financing costs and income Document Generated: 2024-04-17

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^{F1} 86	Meaning of "UK group company" and "relevant group company"
Textu F1	sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
	Financial statements of the worldwide group
^{F1} 87	
Textu F1	Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
^{F1} 88	Non-compliant financial statements of worldwide group
00	
Textu F1	sch. 15 paras. 1-95 repealed (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. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
	Non-existent financial statements of worldwide group
^{F1} 89	
Textu F1	sch. 15 paras. 1-95 repealed (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. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)
^{F1} 90	References to amounts disclosed in financial statements

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F1 Sch. 15 paras. 1-95 repealed (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. 160, Sch. 10 Pt. 4 (with Sch. 9 paras. 1-9, 22)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by 2010 c. 33 Sch. 9 para. 3(3)
- Sch. 53 para. 2A-2D and cross-heading inserted by 2010 c. 33 Sch. 9 para. 7
- Sch. 53 para. 6A and cross-heading inserted by 2010 c. 33 Sch. 9 para. 8
- Sch. 53 para. 11A11B and cross-heading inserted by 2010 c. 33 Sch. 9 para. 17
- Sch. 53 para. 14A and cross-heading inserted by 2010 c. 33 Sch. 9 para. 18
- Sch. 54 para. 9B9C and cross-heading inserted by 2010 c. 33 Sch. 9 para. 11 (Sch. 54 para. 9B is amended before it comes into force by 2016 c. 24, Sch. 1 para. 66(5))
- Sch. 54 para. 12A12B and cross-heading inserted by 2010 c. 33 Sch. 9 para. 19
- Sch. 54 Pt. A1 inserted by 2010 c. 33 Sch. 9 para. 10 (Sch. 9 para. 10 is amended before it comes into force by 2017 c. 32, Sch. 4 para. 182)
- Sch. 55 para. 6(3A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(2)(a)
- Sch. 55 para. 6(4A)(za) inserted by 2015 c. 11 Sch. 20 para. 15(3)(a)
- Sch. 55 para. 17(4)(ba) inserted by 2015 c. 11 Sch. 20 para. 19
- Sch. 56 para. 3(1)(d) omitted by 2021 c. 26 Sch. 27 para. 40(4)(c)