

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Cross Heading: Meaning of “the reporting body” is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 15

TAX TREATMENT OF FINANCING COSTS AND INCOME

Modifications etc. (not altering text)

C1 Sch. 15 modified (21.7.2009 retrospective) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 5 para. 36\(2\)](#)

PART 4

EXEMPTION OF FINANCING INCOME

Meaning of “the reporting body”

- 30 In this Part “the reporting body” means—
- (a) in a case in which an appointment under paragraph 29 has effect in relation to the relevant period of account, the company appointed under that paragraph, and
 - (b) in a case in which such an appointment does not have effect in relation to the relevant period of account, the companies to which this Part applies, acting jointly.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Cross Heading: Meaning of “the reporting body” is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.