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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 11. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 7

#### LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

##### PART 1

#### LOAN RELATIONSHIPS: AMENDMENTS OF PARTS 5 AND 6 OF CTA 2009

11 Omit section 317 (carrying value).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 11.