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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 117. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

#### PART 6

#### COMMENCEMENT AND TRANSITIONAL PROVISIONS

##### *Transitional adjustments relating to loan relationships*

- 117 Paragraphs 115 and 116 do not require an amount to be brought into account if it has already been brought into account under regulations under—
- (a) section 151E of TCGA 1992 (exchange gains and losses from loan relationships: regulations), or
  - (b) section 328 of CTA 2009 (exchange gains and losses).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 117.