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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 22. (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

- 22 (1) Section 329 (pre-loan relationship and abortive expenses) is amended as follows.
- (2) In subsection (1)(c), for “section 307(3)(c)” substitute “ section 306A(1)(c) ”.
- (3) In subsection (2), for “section 307(3)” substitute “ section 307(2) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 22.