

**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 40. (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

- 40 In section 363 (companies connected for sections 361 to 362), in subsections (1) and (4) and in the heading, for “to 362” substitute “ to 362A ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 40.