

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 85. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

##### **PART 2**

###### DERIVATIVE CONTRACTS: AMENDMENTS OF PART 7 OF CTA 2009

85 In section 671 (meaning of G, L and CV in section 670), in subsection (4), for “carrying value”, in each place, substitute “ tax-adjusted carrying value ”.

**Changes to legislation:**

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