

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 4

CONSEQUENTIAL AMENDMENTS

99 (1) Schedule 4 to CTA 2009 (index of defined expressions) is amended as follows.

(2) At the appropriate place in each case insert—

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|---|------------------|
| “accounting policy (in Parts 5 and 6) | section 476”; |
| “accounting policy (in Part 7) | section 710”; |
| “designated fair value hedge (in Parts 5 and 6) | section 313(7)”; |
| “hedged item (in Parts 5 and 6) | section 313(7)”; |
| “hedging relationship (in Parts 5 and 6) | section 475A”; |
| “relevant contract (in Parts 5 and 6) | section 476(1)”; |
| “tax-adjusted carrying value (in Parts 5 and 6) | section 465B”; |
| “tax-adjusted carrying value (in Part 7) | section 702”. |

(3) In the entry for “fair value (in Parts 5 and 6)”, for “313(6)” substitute “476(1)”.

(4) Omit the following—

- (a) the entry for “carrying value (in Part 7)”;
- (b) the entries for “statement of comprehensive income (in Parts 5 and 6)” and “statement of comprehensive income (in Part 7)”;
- (c) the entries for “the Part 5 one-way exchange effect provisions” and “the Part 7 one-way exchange effect provisions”.

100 In Schedule 21 to FA 2009, omit paragraphs 1 to 3, 7 and 9.