
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: Commencement: the general rule. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 6

COMMENCEMENT AND TRANSITIONAL PROVISIONS

Commencement: the general rule

- 103 The general rule is that the amendments made by Parts 1 to 4 of this Schedule have effect in relation to accounting periods beginning on or after 1 January 2016.
- 104 This general rule—
- (a) does not apply in relation to the provisions dealt with by paragraphs 106 to 114, and
 - (b) has effect subject to the transitional provisions in paragraphs 115 to 129.
- 105 Part 5 of this Schedule comes into force on the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross
Heading: Commencement: the general rule.