



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 3

BANKING

Banking companies

19 Banks established under Savings Bank (Scotland) Act 1819: loss allowance

- (1) In Part 7A of CTA 2010 (banking companies), in section 269CN (definitions), in the definition of “building society”, at the end insert “ except that it also includes a bank established under the Savings Bank (Scotland) Act 1819 ”.
- (2) The amendment made by this section is treated as having come into force on 1 April 2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 19.