
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

Commencement

- 12 (1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after 1 April 2016.
- (2) For the purposes of sub-paragraph (1), where the accounting period of a company begins before 1 April 2016 and ends on or after that date (the “straddling period”), so much of the straddling period as falls before that date, and so much of the straddling period as falls on or after that date, are to be treated as separate accounting periods.

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