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**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 5 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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# SCHEDULES

## SCHEDULE 5

### CORPORATE INTEREST RESTRICTION

#### PART 3

##### CONSEQUENTIAL AMENDMENTS

###### *CTA 2009*

- 5 In section A1 of CTA 2009 (overview of the Corporation Tax Acts), in subsection (2)—
- (a) omit paragraph (i), and
  - (b) after paragraph (ja) insert—
    - “(jb) Part 10 of that Act (corporate interest restriction),”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)