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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 16. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### HYBRID AND OTHER MISMATCHES

##### *Imported mismatches: dual inclusion income*

- 16 (1) Section 259KC (denial of the relevant deduction in relation to imported mismatch payments) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) But any reduction under this section has effect subject to section 259KD (deductions from dual inclusion income).”
- (3) In subsections (4)(a) and (7)(a), for “subsection (6)(a)” substitute “section 259KA(6)(a)”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 16.