
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 26. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Commencement

- 26 The amendment made by paragraph 16 does not have effect in relation to any case where a company tax return is amended before the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 26.