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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 8. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 8

### CORPORATE INTEREST RESTRICTION

#### PART 1

#### AMENDMENTS OF PART 10 OF TIOPA 2010

##### *Public infrastructure*

- 8 (1) Section 434 (elections under section 433) is amended as follows.
- (2) In subsection (1)(a), for “the beginning” substitute “ the end ”.
- (3) In subsection (5), after paragraph (a) (but before the “and” at the end of it) insert—
- “(ab) the time of the transfer falls in a period of account of a worldwide group of which both the transferor and transferee are members.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 8.