

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Public infrastructure

- 12 In section 433 (meaning of “qualifying infrastructure company”), in subsection (5), after paragraph (c) insert—
- “(ca) assets held for the purposes of a pension scheme under which benefits are provided to, or in respect of, persons employed for the purpose of the carrying on of qualifying infrastructure activities by the company or another associated qualifying infrastructure company,
 - (cb) assets in respect of deferred tax so far as attributable to qualifying infrastructure activities carried on by the company or another associated qualifying infrastructure company,”.