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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2019,  
Cross Heading: Power to amend section 352B of CTA 2009. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

#### ELIMINATING TAX MISMATCH FOR CERTAIN DEBT

##### *Power to amend section 352B of CTA 2009*

- 5 (1) The Treasury may by regulations amend section 352B of CTA 2009.
- (2) The power conferred by this paragraph may not be exercised after 31 December 2019.
- (3) The regulations may contain incidental, supplementary, consequential and transitional provision and savings.
- (4) The consequential provision that may be made by the regulations includes provision amending any provision made by or under any Act.
- (5) The regulations may contain retrospective provision.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:  
Power to amend section 352B of CTA 2009.