

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 2

THE LOAN CHARGE: CONSEQUENTIAL AMENDMENTS

PART 1

AMENDMENTS TO F(No.2)A 2017 IN CONSEQUENCE OF SECTION 15

- 18 For the italic heading before paragraph 2 substitute “Meaning of “loan” and “quasi loan””.

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