
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 32. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

HYBRID AND OTHER MISMATCHES

PART 12

INTERACTION WITH PART 4 OF TIOPA 2010

- 32 In Chapter 11 of Part 6A (imported mismatches), in section 259K (overview of chapter), after subsection (4B) (as inserted by paragraph 20) insert—
- “(4C) Section 259KF contains provision for cases also falling within Part 4 (transfer pricing).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 32.