
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 3

CORPORATE INTEREST RESTRICTION ETC.

PART 1

AMENDMENTS TO TIOPA 2010

Enquiry into interest restriction return

- 23 In paragraph 41 of Schedule 7A (normal time limits for opening enquiry), in subparagraph (2)—
- (a) omit paragraph (b) (but not the “and” at the end), and
 - (b) in paragraph (c), after “receives the” insert “return or”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 23.