SCHEDULE

PART 1

PRIMARY LEGISLATION

FINANCE ACT 1996

29. In paragraph 6A of Schedule 9 (loan relationships: special computational provisions)—

  (a) in sub-paragraph (1)(b)—

      (i) at the beginning insert "that company has entered administration or", and

      (ii) omit "Part 2 of the Insolvency Act 1986 or", and

  (b) in sub-paragraph (2)(b) after "at a time when" insert "the company is in administration or".