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SCHEDULE

EXPENSES OF COMPANIES WITH INVESTMENT BUSINESS AND INSURANCE COMPANIES

Finance Act 1996

Interest, and exchange gains and losses, on debts etc not arising from the lending of money

- 49.** In section 100(9) of the Finance Act 1996⁽¹⁾ at the end of paragraph (c) add—
“or expenses payable falling to be brought into account in Step 1 of section 76(7) of that Act”.

⁽¹⁾ 1996 c. 8.