Status: Point in time view as at 03/02/2009.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 91. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 9

OTHER RELIEFS

Interest: loans for interests in close companies

91 Section 392(3)(a) does not apply if the shares were acquired before 14 March 1989.

Status:

Point in time view as at 03/02/2009.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 91.