

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Cross Heading: Power to make regulations about statement of allocated exemptions is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 15

TAX TREATMENT OF FINANCING COSTS AND INCOME

Modifications etc. (not altering text)

C1 Sch. 15 modified (21.7.2009 retrospective) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 5 para. 36\(2\)](#)

PART 4

EXEMPTION OF FINANCING INCOME

Power to make regulations about statement of allocated exemptions

- 36 The Commissioners may by regulations make further provision about a statement of allocated exemptions including, in particular, provision—
- (a) about the form of a statement and the manner in which it is to be submitted,
 - (b) requiring a person to give information to HMRC in connection with a statement,
 - (c) as to circumstances in which a statement that is not received by the time specified in paragraph 31(2) or 32(2) is to be treated as if it were so received, and
 - (d) as to circumstances in which a statement that does not comply with the requirements of paragraph 33 is to be treated as if it did so comply.

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