Status: Point in time view as at 21/07/2009. Changes to legislation: Finance Act 2009, Paragraph 1 is up to date with all changes known to be in force on or before 22 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)

$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 24

DISGUISED INTEREST

Amendments of Part 6 of CTA 2009

1 Part 6 of CTA 2009 (relationships treated as loan relationships etc) is amended as follows.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Paragraph 1 is up to date with all changes known to be in force on or before 22 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.