
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Consequential amendments

- 19 In section 411 (definitions of “relevant expense amount” and “relevant income amount”), omit subsection (4).
- 20 In section 494(1) (other interpretation), after “interest restriction return” insert—
““pension scheme” has the meaning given by section 150(1) of FA 2004;”.
- 21 In Part 7 of Schedule 11 (index of defined expressions used in Part 10 of TIOPA 2010), at the appropriate place insert—

“pension scheme (in Part 10)

section 494(1)”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:
Consequential amendments.