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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 17. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11 **U.K.**

#### CORPORATE INTEREST RESTRICTION

##### *Interest restriction returns*

- 17 (1) In paragraph 7 of Schedule 7A (submission of interest restriction returns), after subparagraph (5) insert—
- “(5A) For an extension of the filing date in the case of a takeover, see paragraph 7A.”
- (2) After that paragraph insert—
- “7A (1) This paragraph applies if—
- (a) a period of account (“the affected period”) of a worldwide group (“the old group”) ends solely as a result of the ultimate parent of the old group becoming a member of a different worldwide group, and
  - (b) the time at which that happens is within 12 months of the beginning of the affected period.
- (2) For the purposes of this Part of this Act the filing date in relation to the affected period of the old group is whichever is the later of—
- (a) the date given by paragraph 7(5), and
  - (b) the end of the period of 24 months beginning with the affected period.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 17.