

# SCHEDULES

## SCHEDULE 20

### TAXATION OF HYBRID CAPITAL INSTRUMENTS

#### **PART 2**

#### CORPORATION TAX, INCOME TAX AND CAPITAL GAINS TAX

##### *Commencement for purposes of corporation tax*

- 10 The following have effect for accounting periods beginning on or after 1 January 2019—
- (a) the provision made by paragraphs 1 to 4 and 6 so far as relating to corporation tax, and
  - (b) the amendments made by paragraphs 5 and 7 to 9.