S C H E D U L E S

SCHEDULE 25

LOAN RELATIONSHIPS

PART 1

AMENDMENTS OF THE FINANCE ACT 1996

Distributions

20   In Schedule 9 (loan relationships: special computational provisions) in paragraph 1, at the beginning insert "(1)" and at the end insert—

"(2) Nothing in section 80(5) of this Act prevents an amount which, by virtue of sub-paragraph (1) above, is not brought into account for the purposes of this Chapter from being brought into account for the purposes of corporation tax apart from this Chapter.".