
Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 370. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1995 (c. 4)

- 370 (1) Amend Schedule 22 (prevention of exploitation of Schedule 2 to ITTOIA 2005 (so far as relating to overlap profit)) as follows.
- (2) In paragraph 5(1)(b) for the words from “section 353” to “provision)” substitute “section 383 of the Income Tax Act 2007 (relief for interest payments) ”.
- (3) In paragraph 17—
- (a) in sub-paragraph (2) for “section 839” to the end substitute “ section 993 of the Income Tax Act 2007 (but as if, in subsection (4) of that section, the words from “But this subsection” to the end were omitted). ”, and
 - (b) in sub-paragraph (6)(a), in paragraph (ii) of the definition of “control”, for “section 840 of that Act” substitute “ section 995 of the Income Tax Act 2007 ”.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 370.