

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2009, Part 3 is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 15

TAX TREATMENT OF FINANCING COSTS AND INCOME

PART 3

DISALLOWANCE OF DEDUCTIONS

Application of Part and meaning of “total disallowed amount”

F115

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Meaning of “company to which this Part applies”

F116

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Appointment of authorised company for relevant period of account

F117

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Meaning of “the reporting body”

F118

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Textual Amendments

F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Statement of allocated disallowances: submission

^{F1}19

Textual Amendments

F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Statement of allocated disallowances: submission of revised statement

^{F1}20

Textual Amendments

F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Statement of allocated disallowances: requirements

^{F1}21

Textual Amendments

F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

Statement of allocated disallowances: effect

^{F1}22

Textual Amendments

F1 Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 160, **Sch. 10 Pt. 4** (with Sch. 9 paras. 1-9, 22)

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Company tax returns

^{F1}23

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 160, Sch. 10 Pt. 4](#) (with Sch. 9 paras. 1-9, 22)

Power to make regulations about statement of allocated disallowances

^{F1}24

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 160, Sch. 10 Pt. 4](#) (with Sch. 9 paras. 1-9, 22)

Failure of reporting body to submit statement of allocated disallowances

^{F1}25

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 160, Sch. 10 Pt. 4](#) (with Sch. 9 paras. 1-9, 22)

Powers to make regulations in relation to reductions required under paragraph 25

^{F1}26

Textual Amendments

- F1** Sch. 15 paras. 1-95 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 160, Sch. 10 Pt. 4](#) (with Sch. 9 paras. 1-9, 22)

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