
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 14 **U.K.**

INDEX-LINKED GILT-EDGED SECURITIES

Amendments of Chapter 12 of Part 5 of CTA 2009

- 5 (1) Section 400 (index-linked gilt-edged securities: adjustments for changes in index) is amended as follows.
- (2) For the heading substitute “ **Adjustments for changes in index** ”.
- (3) In subsection (1)(a)—
- (a) for “the amounts” substitute “ an amount ”, and
 - (b) for “fall” substitute “ falls ”.
- (4) After subsection (2) insert—
- “(2A) Subsection (2) is subject to sections 400A to 400C (relevant hedging schemes).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 5.