



# Finance (No. 2) Act 2010

## 2010 CHAPTER 31

### PART 2

#### OTHER PROVISIONS

##### *Corporation tax*

#### **8 Amounts not fully recognised for accounting purposes**

Schedule 5 contains amendments of sections 311, 312 and 599A of CTA 2009 (loan relationships and derivative contracts: treatment of amounts not fully recognised for accounting purposes).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Section 8.