

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

TRANSFER PRICING AND ADVANCE PRICING AGREEMENTS

Corporation Tax Act 2009 (c. 4)

- 135 (1) Amend section 447 (exchange gains and losses on debtor relationships: loans disregarded under Schedule 28AA to ICTA) as follows.
- (2) In subsection (1)(c) for “paragraph 1 of Schedule 28AA to ICTA” substitute “section 147(3) or (5) of TIOPA 2010”.
- (3) In subsection (5) for “Schedule 28AA to ICTA” substitute “Part 4 of TIOPA 2010”.
- (4) In subsection (7) for “Schedule 28AA to ICTA (see paragraph 1 of that Schedule)” substitute “Part 4 of TIOPA 2010 (see sections 149 and 151 of that Act)”.
- (5) In the title for “Schedule 28AA to ICTA” substitute “Part 4 of TIOPA 2010”.