
Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 5

TAX TREATMENT OF FINANCING COSTS AND INCOME

- 2 In section 262 (UK net debt of worldwide group for period of account of worldwide group), in subsection (4), for “dormant (within the meaning of section 1169 of the Companies Act 2006)” substitute “a dormant company”.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 2.