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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 67. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 7

### LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

#### PART 2

##### DERIVATIVE CONTRACTS: AMENDMENTS OF PART 7 OF CTA 2009

67 Omit section 605 (credits and debits recognised in equity).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 67.