
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 87. (See end of Document for details)

SCHEDULES

SCHEDULE 7 **U.K.**

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 2 **U.K.**

DERIVATIVE CONTRACTS: AMENDMENTS OF PART 7 OF CTA 2009

- 87 In section 675 (transfer of derivative contract at notional carrying value), in subsection (3), for “its carrying value in” substitute “ its tax-adjusted carrying value based on ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 87.