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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, PART 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

#### PART 3

##### AMENDMENTS OF TCGA 1992 RELATING TO LOAN RELATIONSHIPS

- 98 (1) Section 151E of TCGA 1992 (exchange gains and losses from loan relationships: regulations) is amended as follows.
- (2) In subsection (1)—
- (a) for “amounts” substitute “ exchange gains or losses (as defined by section 475 of CTA 2009) ”, and
  - (b) for “or (4) of that Act” substitute “ of that Act or because of regulations under section 328(4) of that Act ”.
- (3) After that subsection insert—
- “(1A) The regulations may make provision as to the way in which, including the currency by reference to which, the amounts to be brought into account are to be calculated.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, PART 3.