



# Finance (No. 2) Act 2015

## 2015 CHAPTER 33

### PART 3

#### BANKING

##### *Banking companies*

#### **19 Banks established under Savings Bank (Scotland) Act 1819: loss allowance**

- (1) In Part 7A of CTA 2010 (banking companies), in section 269CN (definitions), in the definition of “building society”, at the end insert “ except that it also includes a bank established under the Savings Bank (Scotland) Act 1819 ”.
- (2) The amendment made by this section is treated as having come into force on 1 April 2015.

**Status:**

Point in time view as at 18/11/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 19.