

# 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Point in time view as at 15/03/2018.

## **Changes to legislation:**

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