

SCHEDULES

SCHEDULE 10

HYBRID AND OTHER MISMATCHES

PART 3

COMMENCEMENT

- 22 The following provisions of this Schedule have effect in relation to accounting periods beginning on or after the commencement date—
- (a) paragraphs 2 to 4, and
 - (b) paragraphs 5(a), 7(a), 8(a), 10(a), 15 and 16.