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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### CORPORATE INTEREST RESTRICTION

#### **PART 3**

#### CONSEQUENTIAL AMENDMENTS

##### *TIOPA 2010: other amendments*

- 14 In section 155 (transfer pricing: “potential advantage” in relation to United Kingdom taxation), in subsection (6), for paragraph (a) substitute—  
“(a) Part 10 (corporate interest restriction),”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 14.