
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 5

CORPORATE INTEREST RESTRICTION

PART 3

CONSEQUENTIAL AMENDMENTS

CTA 2010

- 9 In section 938V (tax mismatch schemes: priority), for paragraph (d) substitute—
“(d) Part 10 of that Act (corporate interest restriction).”

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