
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 15. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

HYBRID AND OTHER MISMATCHES

Imported mismatches: dual inclusion income

- 15 In section 259K (overview of Chapter 11), after subsection (4) insert—
- “(4A) Section 259KD provides for relief where an amount is deducted from dual inclusion income.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 15.