
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2018, Paragraph 17. (See end of Document for details)*

SCHEDULES

SCHEDULE 8

CORPORATE INTEREST RESTRICTION

PART 1

AMENDMENTS OF PART 10 OF TIOPA 2010

Interest restriction returns

- 17 (1) Paragraph 71 of Schedule 7A (regulations for purposes of paragraph 70 etc) is amended as follows.
- (2) In sub-paragraph (1)(a), for “paragraph 70” substitute “ paragraph 70(2) ”.
- (3) In the italic heading before that paragraph, for “paragraph 70” substitute “ paragraph 70(2) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 17.