

# 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)”.