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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 22. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### CORPORATE INTEREST RESTRICTION

##### *Commencement*

- 22 (1) The amendments made by paragraphs 2, 5 to 11 and 14(2) and (4) have effect in relation to periods of account of worldwide groups that begin on or after 1 January 2019.
- (2) In this paragraph “period of account” and “worldwide group” have the same meaning as in Part 10 of TIOPA 2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 22.