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*Status: Point in time view as at 12/02/2019.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 10. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 20

### TAXATION OF HYBRID CAPITAL INSTRUMENTS

#### PART 2

#### CORPORATION TAX, INCOME TAX AND CAPITAL GAINS TAX

##### *Commencement for purposes of corporation tax*

- 10 The following have effect for accounting periods beginning on or after 1 January 2019—
- (a) the provision made by paragraphs 1 to 4 and 6 so far as relating to corporation tax, and
  - (b) the amendments made by paragraphs 5 and 7 to 9.

**Status:**

Point in time view as at 12/02/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 10.