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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 6. (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

###### *Normal commercial loans*

- 6 In section 162 of CTA 2010 (meaning of “normal commercial loan”) after subsection (1) insert—
- “(1B) For those purposes, “normal commercial loan” also includes a hybrid capital instrument (within the meaning of section 475C of CTA 2009).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 6.