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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 21. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 2

### THE LOAN CHARGE: CONSEQUENTIAL AMENDMENTS

#### PART 1

##### AMENDMENTS TO F(NO.2)A 2017 IN CONSEQUENCE OF SECTION 15

- 21 (1) Paragraph 19 (accelerated payments: application of paragraph 20) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) in paragraph (e) for “the relevant date” substitute “ 5 April 2019 ”, and
  - (b) in paragraph (f) for “the relevant date” substitute “ 5 April 2019 ”.
- (3) Omit sub-paragraph (3).

**Status:**

Point in time view as at 22/07/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 21.