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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 7. (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

- 7 In paragraph 13 (meaning of “outstanding”: quasi-loans where A or B acquires a right to the payment or transfer of assets) in sub-paragraph (1)(b) for “6 April 1999” substitute “9 December 2010”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 7.