
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2021, Paragraph 37. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

HYBRID AND OTHER MISMATCHES

PART 15

COMMENCEMENT

- 37 The amendments made by Parts 1, 4, 5, 8, 9, 11, 12 and 14 of this Schedule (except that made by paragraph 26 so far as it applies by virtue of paragraph 36(b)) have effect—
- (a) in the case of their application to Chapter 6 of Part 6A of TIOPA 2010, in relation to excessive deductions in relation to which the relevant PE period begins on or after the day on which this Act is passed,
 - (b) in the case of their application to Chapter 9 or 10 of Part 6A of TIOPA 2010, in relation to accounting periods beginning on or after that date, and
 - (c) in the case of their application to any other Chapter of Part 6A of TIOPA 2010, in relation to—
 - (i) payments made on or after that date, or
 - (ii) quasi-payments in relation to which the payment period begins on or after that date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 37.