
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 7

HYBRID AND OTHER MISMATCHES

PART 3

CHAPTER 3 MISMATCHES: INVESTMENT TRUSTS

8 In section 259CC (interpretation of section 259CB), after subsection (3A) (as inserted by paragraph 4) insert—

“(3B) An “interest distribution designation” means a designation made under regulation 5(2) of the Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009 (S.I. 2009/2034).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 8.