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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 20. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 3

### CORPORATE INTEREST RESTRICTION ETC.

#### PART 1

##### AMENDMENTS TO TIOPA 2010

###### *Appointment of a reporting company by Revenue and Customs*

- 20 In paragraph 4 of Schedule 7A (appointment of a reporting company by Revenue and Customs), in sub-paragraph (5)(a) for “36 months” substitute “4 years”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 20.