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SCHEDULE

Corporation Tax Act 2009

6. In section 1303(2) of CTA 2009 (penalties and interest that are not deductible for the purposes of calculating profits)(1), for the entry relating to regulations made under section 71 of FA 2004, substitute—

“Interest under section 101 of FA 2009(2) in connection with sums required to be deducted under section 61 of FA 2004 (construction industry)”	
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(1) 2009 c. 4. The table has been amended by paragraph 10 of the Schedule to [S.I. 2010/530](#).

(2) The term “FA” followed by a year is defined in section 1312 of the Corporation Tax Act 2009.