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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11

#### CORPORATE INTEREST RESTRICTION

##### *Public infrastructure*

- 13 In section 439 (exemption in respect of certain pre-13 May 2016 loan relationships), in subsection (3), after paragraph (b) insert—
- “, but ignoring amounts that represent the reimbursement of expenses incurred by C or the other company.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 13.