
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 15. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Interest restriction returns

- 15 In—
- (a) paragraph 1(4)(a) of Schedule 7A (period for appointing a group's reporting company), and
 - (b) paragraph 2(4)(a) of that Schedule (period for revoking appointment),
- for “six months” substitute “ 12 months ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 15.