
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 18. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Interest restriction returns

- 18 In paragraph 20 of Schedule 7A (required contents of interest restriction return: full returns and abbreviated returns), after sub-paragraph (5) insert—
- “(5A) In addition to the matters required to be included in an interest restriction return in accordance with sub-paragraph (3) or (5), the return must include such other specified information as may reasonably be required for the purposes of this Part of this Act.
 - (5B) In sub-paragraph (5A) “specified” means specified in a notice published by Her Majesty’s Revenue and Customs (and different information may be specified for different purposes).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 18.