
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Consequential amendments

21 In Part 7 of Schedule 11 (index of defined expressions used in Part 10 of TIOPA 2010), at the appropriate place insert—

“pension scheme (in Part 10)

section 494(1)”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 21.