Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 24. (See end of Document for details)

SCHEDULES

SCHEDULE 11

CORPORATE INTEREST RESTRICTION

Commencement

Part 10 of TIOPA 2010 has effect, and is to be deemed always to have had effect, with the amendments made by paragraphs 12, 13, 14(3) and 19 to 21.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 24.