Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 12

ELIMINATING TAX MISMATCH FOR CERTAIN DEBT

Loan relationships with qualifying link

- 2 In section 465B of CTA 2009 (meaning of "tax-adjusted carrying value"), in subsection (9), after paragraph (k) insert—
 - "(ka) section 352B (eliminating tax mismatch for loan relationships with qualifying link),".