

## SCHEDULES

### SCHEDULE 12

#### ELIMINATING TAX MISMATCH FOR CERTAIN DEBT

*Power to amend section 352B of CTA 2009*

- 5
- (1) The Treasury may by regulations amend section 352B of CTA 2009.
  - (2) The power conferred by this paragraph may not be exercised after 31 December 2019.
  - (3) The regulations may contain incidental, supplementary, consequential and transitional provision and savings.
  - (4) The consequential provision that may be made by the regulations includes provision amending any provision made by or under any Act.
  - (5) The regulations may contain retrospective provision.