
Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 9

INTEREST

PART 1

CORPORATION TAX

Amendments of sections 101 to 104

PROSPECTIVE

- 3 (1) Section 102 (repayment interest on sums to be paid by HMRC) is amended as follows.
- (2) Omit subsection (2)(a).
- (3) In subsection (4), before paragraph (a) insert—
- “(za) Part A1 makes special provision as to the amount of corporation tax on which repayment interest is calculated.”.

Status:

This version of this cross heading contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 3.