

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

TRANSFER PRICING AND ADVANCE PRICING AGREEMENTS

Corporation Tax Act 2009 (c. 4)

- 136 In section 452(1)(a) and (3)(a) (exchange gains and losses where loan not on arm's length terms) for "paragraph 6D(2) of Schedule 28AA to ICTA" substitute "section 192(1) of TIOPA 2010".