
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Finance Act 1986 (c. 41). (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 7

ALTERNATIVE FINANCE ARRANGEMENTS

Finance Act 1986 (c. 41)

- 194 FA 1986 is amended as follows.
- 195 In section 78(7)(d) (loan capital)—
- (a) for “which fall within section 48A of the Finance Act 2005” substitute “ to which section 564G of the Income Tax Act 2007 ”, and
 - (b) after “bonds” insert “ applies ”.
- 196 In section 79 (loan capital: new provisions)—
- (a) in subsection (6), as it has effect by virtue of subsection (8A)(a) of that section, for “section 48A(1) of the Finance Act 2005”, in both places, substitute “ section 564G(1) of the Income Tax Act 2007 ”, and
 - (b) in subsection (8A)(b) for “section 48A of the Finance Act 2005” substitute “ section 564G of the Income Tax Act 2007 ”.
- 197 In section 99(9A) (interpretation)—
- (a) for “falling within section 48A of the Finance Act 2005” substitute “ to which section 564G of the Income Tax Act 2007 ”, and
 - (b) after “bonds)” insert “ applies ”.

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