
Changes to legislation: Finance Act 2011, Cross Heading: Definition of “UK allocated equity and liabilities” is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 19

THE BANK LEVY

PART 4

CHARGEABLE EQUITY AND LIABILITIES

Definition of “UK allocated equity and liabilities”

- 24 (1) Take Steps 1 to 4 to determine the amount of the UK allocated equity and liabilities of a relevant foreign bank as at the end of the chargeable period. Take Steps 5 and 6 to determine how much of that amount is to be treated as long term equity and liabilities and how much as short term liabilities for the purposes of Step 3 in paragraph 6(2).
- Step 1* Determine the amount (“A”) of the bank's assets as at the end of the chargeable period (subject to any adjustment under paragraph 25(5)).
- Step 2* In accordance with paragraph 26, determine the amount (“B”) of the assets, as at the end of the chargeable period, of the permanent establishment through which the bank carries on a trade in the United Kingdom (subject to any adjustment under paragraph 25(6)). The proportion which B is of A is “X%”.
- Step 3* In accordance with paragraph 27, determine the amount (“C”) of the bank's [^{F1}adjusted equity and liabilities].
- Step 4* The amount of the UK allocated equity and liabilities is X% of C.
- Step 5* Determine the proportion (“Y%”) of C which is long term equity and liabilities.
- Step 6* For the purposes of Step 3 in paragraph 6(2), treat Y% of the amount of the UK allocated equity and liabilities as long term equity and liabilities and the rest as short term liabilities.
- (2) For the purposes of this paragraph and paragraphs 25 to 27, assets, equity and liabilities of a relevant foreign bank or the permanent establishment through which it carries on a trade in the United Kingdom are to be determined by reference to—
- (a) the amounts recognised in the bank's financial statements for the chargeable period as prepared under international accounting standards ^{F2}... , or
- (b) if no such financial statements are prepared, the amounts which would have been so recognised had such financial statements been prepared—
- (i) under international accounting standards, ^{F3}...
- ^{F3}(ii)

Textual Amendments

- F1** Words in Sch. 19 para. 24(1) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 3](#)

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- F2** Words in Sch. 19 para. 24(2)(a) omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 26\(a\)](#)
- F3** Sch. 19 para. 24(2)(b)(ii) and word omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 26\(b\)](#)

- 25 (1) This paragraph applies [^{F4}for the purposes of Steps 1 and 2 in paragraph 24(1)] if—
- (a) the relevant foreign bank has liabilities to another entity ^{F5} . . . (subject to sub-paragraph (2)) ^{F6} . . . (“the bank’s liabilities”),
 - [^{F7}(b) the bank recognises, as assets, amounts due from that other entity (“N”) to the bank (“N’s liabilities”),]
 - (c) there is in place an agreement between the bank and N which [^{F8}makes net settlement provision], and
 - (d) the provision mentioned in paragraph (c) is legally effective and enforceable.
- [^{F9}(1A) In sub-paragraph (1)(c), “net settlement provision” means provision for there to be a single net settlement—
- (a) if a netting event occurs, or
 - (b) at the option of the bank or N, if a netting event occurs.
- (1B) The reference in sub-paragraph (1A) to a “single net settlement” is a reference to a single net settlement of—
- (a) all the bank’s liabilities (so far as covered by the provision mentioned in sub-paragraph (1)(c)), and
 - (b) all N’s liabilities (so far as covered by that provision).
- (1C) But a provision for there to be single net settlement—
- (a) at the option of the bank, but not at the option of N, if a netting event occurs, or
 - (b) at the option of N, but not at the option of the bank, if a netting event occurs,
- is not to be treated as a net settlement provision for the purposes of sub-paragraph (1) (c).]
- [^{F10}(2) If the UK allocated equity and liabilities of the bank are being determined for the purposes of paragraph 15(2)(b), this paragraph does not apply if N is—
- (a) a UK resident entity which is a member of a UK sub-group,
 - (b) a chargeable UK resident entity (see paragraph 15C), or
 - (c) another relevant foreign bank which is a member of the relevant group.]

(3) For the purposes of sub-paragraph (1)—

 - (a) “agreement” includes an agreement which forms part of a multi-lateral agreement, arrangement or trading facility,
 - [^{F11}(b) references to amounts due from N include securities provided by the relevant foreign bank to N as collateral, but only where the bank recognises those securities in its balance sheet or statement of financial position, and]
 - (c) ^{F12}
 - (d) [^{F13}“a netting event occurs”] if the insolvency or bankruptcy of the relevant foreign bank or N gives rise to the termination of any arrangements under which any liability covered by the provision mentioned in sub-paragraph (1) (c) arises.

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[^{F14}Section 556 of CTA 2009 (meaning of securities and similar securities) applies for the purposes of this sub-paragraph as it applies for the purposes of Chapter 10 of Part 6 of that Act.]

- (4) ^{F15}
- (5) In determining the amount of the bank's assets at Step 1 in paragraph 24(1), the amount of the bank's net settlement assets is to be reduced (but not below nil) by the amount of the bank's net settlement liabilities.
- (6) In determining the amount of the permanent establishment's assets at Step 2 in paragraph 24(1)—
- (a) the reduction in the bank's assets under sub-paragraph (5) is to be ignored, but
 - (b) the amount of the permanent establishment's net settlement assets is to be reduced by Z%.
- (7) For this purpose, “Z%” is the proportion by which the bank's net settlement assets are reduced under sub-paragraph (5).
- ^{F16}(8)
- (9) The bank's “net settlement liabilities” are the bank's liabilities so far as they—
- (a) are covered by the provision mentioned in sub-paragraph (1)(c), and
 - (b) are not excluded liabilities.
- (10) The bank's “net settlement assets” are its assets so far as corresponding to N's net settlement liabilities.
- (11) “N's net settlement liabilities ” means N's liabilities so far as they are covered by the provision mentioned in sub-paragraph (1)(c).
- (12) The permanent establishment's “net settlement assets” are its assets so far as they are part of the bank's net settlement assets.
- ^{F17}(13)

Textual Amendments

- F4** Words in Sch. 19 para. 25(1) inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 4\(2\)](#)
- F5** Word in Sch. 19 para. 25(1)(a) omitted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by virtue of [The Finance Act 2011 \(Bank Levy: Amendment of Netting Agreements Provisions\) Order 2011 \(S.I. 2011/3015\)](#), arts. 1(2), [7\(2\)\(a\)\(i\)](#)
- F6** Words in Sch. 19 para. 25(1)(a) omitted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by virtue of [The Finance Act 2011 \(Bank Levy: Amendment of Netting Agreements Provisions\) Order 2011 \(S.I. 2011/3015\)](#), arts. 1(2), [7\(2\)\(a\)\(ii\)](#)
- F7** Sch. 19 para. 25(1)(b) substituted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by [The Finance Act 2011 \(Bank Levy: Amendment of Netting Agreements Provisions\) Order 2011 \(S.I. 2011/3015\)](#), arts. 1(2), [7\(2\)\(b\)](#)
- F8** Words in Sch. 19 para. 25(1)(c) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 4\(3\)](#)
- F9** Sch. 19 para. 25(1A)-(1C) inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 4\(4\)](#)

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- F10** Sch. 19 para. 25(2) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 9 para. 4(5)**
- F11** Sch. 19 para. 25(3)(b) substituted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by The Finance Act 2011 (Bank Levy: Amendment of Netting Agreements Provisions) Order 2011 (S.I. 2011/3015), arts. 1(2), **7(3)(a)**
- F12** Sch. 19 para. 25(3)(c) and following word omitted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by virtue of The Finance Act 2011 (Bank Levy: Amendment of Netting Agreements Provisions) Order 2011 (S.I. 2011/3015), arts. 1(2), **7(3)(b)**
- F13** Words in Sch. 19 para. 25(3)(d) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by Finance Act 2018 (c. 3), **Sch. 9 para. 4(6)**
- F14** Words after Sch. 19 para. 25(3)(d) inserted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by The Finance Act 2011 (Bank Levy: Amendment of Netting Agreements Provisions) Order 2011 (S.I. 2011/3015), arts. 1(2), **7(3)(c)**
- F15** Sch. 19 para. 25(4) omitted (14.12.2011 with effect in relation to chargeable periods ending on or after 1.1.2011) by virtue of The Finance Act 2011 (Bank Levy: Amendment of Netting Agreements Provisions) Order 2011 (S.I. 2011/3015), arts. 1(2), **7(4)**
- F16** Sch. 19 para. 25(8) omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of Finance Act 2018 (c. 3), **Sch. 9 para. 4(7)**
- F17** Sch. 19 para. 25(13) omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of Finance Act 2018 (c. 3), **Sch. 9 para. 4(8)**

- 26 (1) This paragraph applies for the purposes of Step 2 in paragraph 24(1).
- (2) The assets of the permanent establishment are those which it would have were it a distinct and separate enterprise which—
- (a) engaged in the same or similar activities under the same or similar conditions, and
 - (b) dealt wholly independently with the relevant foreign bank.
- (3) For this purpose, any relevant provisions of sections 21 to 28 of CTA 2009 are to be applied as they would be applied in determining profits attributable to the permanent establishment for corporation tax purposes.
- (4) But where paragraph 24(1) is being applied in determining the UK allocated equity and liabilities of a relevant foreign bank for the purposes of [^{F18}paragraph 15(2)(b)], any assets within sub-paragraph (5) are to be left out.
- (5) The assets within this sub-paragraph are any assets of the permanent establishment (as otherwise determined under this paragraph) representing an excluded loan relationship.
- (6) A loan relationship is “excluded” if—
- (a) the relevant foreign bank is the creditor,
 - (b) the debtor (“D”) is a UK resident bank or another relevant foreign bank—
 - (i) which is a member of the relevant group, and
 - (ii) whose activities include the relevant regulated activity described in the provision mentioned in paragraph 79(a),
 - (c) the money which is the subject of the transaction giving rise to D's debt is money borrowed by the relevant foreign bank from another entity, and
 - (d) in borrowing that money the relevant foreign bank was acting as the agent or intermediary of D.

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(7) Section 302(1) of CTA 2009 (definition of “loan relationship”) applies for the purposes of sub-paragraphs (5) and (6) as it applies for corporation tax purposes.

Textual Amendments

F18 Words in Sch. 19 para. 26(4) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 5](#)

Modifications etc. (not altering text)

C1 Sch. 19 para. 26 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Bank Levy \(Double Taxation Relief\) \(Single Resolution Fund Levy\) Regulations 2016 \(S.I. 2016/1212\)](#), regs. 1(1), 7(5)

- 27 (1) This paragraph applies for the purposes of Step 3 in paragraph 24(1).
- (2) To determine the amount of the relevant foreign bank's [^{F19}adjusted equity and liabilities] —
- (a) determine the amount of the bank's equity and liabilities (other than excluded equity and liabilities) as at the end of the chargeable period,
 - (b) adjust that amount in accordance with sub-paragraph (5) and [^{F20}paragraph 27D(1)]^{F21} ... (so far as applicable), and
 - (c) [^{F22}finally (subject to sub-paragraph (6))] reduce that amount (but not below nil) by—
 - [^{F23}(i) the amount of the entity's high quality liquid assets as at the end of that period, other than—
 - (a) any asset which for the purposes of an adjustment under paragraph (b) is an asset to which paragraph 27D(1) applies;
 - (b) in a case where the bank levy is charged as provided for by paragraph 4 (groups), any asset to which paragraph 15U(1) applies for the purposes of adjusting the amount of the equity and liabilities of another member of the relevant group (see Step 2 in paragraph 15N(1)),] and
 - (ii) where sub-paragraph (4) applies, the amount determined under that sub-paragraph.
- (3) Sub-paragraph (4) applies where—
- (a) as at the end of the chargeable period, the assets of the relevant foreign bank include a financial asset in respect of an advance of cash made by the bank,
 - [^{F24}(b) that financial asset is not an asset which—
 - (i) for the purposes of an adjustment under sub-paragraph (2)(b), is an asset to which paragraph 27D(1) applies, or
 - (ii) in a case where the bank levy is charged as provided for by paragraph 4 (groups), is an asset to which paragraph 15U(1) applies for the purposes of adjusting the amount of the equity and liabilities of another member of the relevant group under Step 2 in paragraph 15N(1),] and
 - (c) underlying that asset, as collateral, is an item (“the collateral”) owned by the bank which would form part of the bank's high quality liquid assets as at the end of that period were the collateral, rather than the financial asset, an asset of the bank.

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- (4) The amount within sub-paragraph (2)(c)(ii) is—
- (a) the amount of the financial asset as at the end of that period or, if lower, an amount equal to the fair value of the collateral as at that time, or
 - (b) if this sub-paragraph applies in relation to more than one financial asset, the total of the amounts determined under paragraph (a) in respect of each of those assets.
- (5) Where paragraph 24(1) is being applied in determining the UK allocated equity and liabilities of a relevant foreign bank for the purposes of [^{F25}paragraph 15(2)(b)], the following liabilities are to be left out—
- [^{F26}(a) UK connected liabilities to a chargeable UK resident entity which is a member of the relevant group,
 - (b) UK connected liabilities to a UK sub-group of the relevant group, and
 - (c) UK connected liabilities to any other relevant foreign bank which is a member of the relevant group.]
- [^{F27}(5A) In sub-paragraph (5), references to “UK connected liabilities” have the same meaning as in paragraph 15R(2) (see paragraph 15R(3) to (5)).]
- [^{F28}(6) Where an amount (“A”) within sub-paragraph (2)(c) is used to reduce short term liabilities, the amount of the reduction is determined as if A were an amount equal to half of A.]

Textual Amendments

- F19** Words in Sch. 19 para. 27(2) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(2\)\(a\)](#)
- F20** Words in Sch. 19 para. 27(2)(b) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(2\)\(b\)](#)
- F21** Words in Sch. 19 para. 27(2)(b) omitted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by virtue of [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 17\(2\)](#)
- F22** Words in Sch. 19 para. 27(2)(c) substituted (with effect in accordance with Sch. 26 para. 7 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 26 para. 6\(a\)](#) (with [Sch. 26 para. 13](#))
- F23** Sch. 19 para. 27(2)(c)(i) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(2\)\(c\)](#)
- F24** Sch. 19 para. 27(3)(b) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(3\)](#)
- F25** Words in Sch. 19 para. 27(5) substituted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(4\)](#)
- F26** Sch. 19 para. 27(5)(a)-(c) substituted for Sch. 19 para. 27(5)(a)(b) (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(5\)](#)
- F27** Sch. 19 para. 27(5A) inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 6\(6\)](#)
- F28** Sch. 19 para. 27(6) substituted (with effect in accordance with Sch. 26 para. 7 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 26 para. 6\(b\)](#) (with [Sch. 26 para. 13](#))

- [^{F29}27A(1) Paragraph 27D applies for the purposes of paragraph 27(2)(b) if—
- (a) the bank levy is charged as provided for by paragraph 4 (groups),
 - (b) the relevant foreign bank (“B”) has liabilities to another entity (“N”) which is not within sub-paragraph (5) (“B’s liabilities”),

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- (c) B, or another member of the relevant group, recognises, as assets, amounts (“N’s liabilities”) that are due to any member of the relevant group from N,
 - (d) there is in place an agreement which makes net settlement provision, and
 - (e) that provision is legally effective and enforceable.
- (2) In sub-paragraph (1)(d), “net settlement provision” means provision for there to be a single net settlement—
- (a) if a netting event occurs, or
 - (b) at the option of B or N, if a netting event occurs.
- (3) The reference in sub-paragraph (2) to a “single net settlement” is a reference to a single net settlement of—
- (a) all B’s liabilities (so far as covered by the provision mentioned in sub-paragraph (1)(d)), and
 - (b) all N’s liabilities (so far as covered by that provision).
- (4) But a provision for there to be single net settlement—
- (a) at the option of B, but not at the option of N, if a netting event occurs, or
 - (b) at the option of N, but not at the option of B, if a netting event occurs,
- is not to be treated as a net settlement provision for the purposes of sub-paragraph (1)(d).
- (5) An entity is within this sub-paragraph if it is —
- (a) a UK resident entity which is a member of a UK sub-group,
 - (b) a chargeable UK resident entity, or
 - (c) another relevant foreign bank which is a member of the relevant group.
- (6) For the purposes of sub-paragraph (1)—
- (a) “agreement” includes an agreement which forms part of a multi-lateral agreement, arrangement or trading facility,
 - (b) references to amounts due from N include securities provided by B, or another member of the relevant group, to N as collateral, but only where B or that other member recognises those securities in its balance sheet or statement of financial position, and
 - (c) “a netting event occurs”—
 - (i) in relation to B, if the insolvency or bankruptcy of B gives rise to the termination of any arrangements under which any liability covered by the provision mentioned in sub-paragraph (1)(d) arises, or
 - (ii) in relation to N, if the insolvency or bankruptcy of N gives rise to the termination of any arrangements under which such a liability arises.

Textual Amendments

F29 Sch. 19 paras. 27A-27D inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 7](#)

- 27B (1) Paragraph 27D also applies for the purposes of paragraph 27(2)(b) if—
- (a) the bank levy is charged as provided for by paragraph 5 (entities which are not members of groups),
 - (b) the relevant foreign bank (“B”) has liabilities to another entity (“B’s liabilities”),

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- (c) B recognises, as assets, amounts due from that other entity (“N”) to B (“N’s liabilities”),
 - (d) there is in place an agreement between B and N which makes net settlement provision, and
 - (e) that provision is legally effective and enforceable.
- (2) In sub-paragraph (1)(d), “net settlement provision” means provision for there to be a single net settlement—
- (a) if a netting event occurs, or
 - (b) at the option of B or N, if a netting event occurs.
- (3) The reference in sub-paragraph (2) to a “single net settlement” is a reference to a single net settlement of—
- (a) all B’s liabilities (so far as covered by the provision mentioned in sub-paragraph (1)(d)), and
 - (b) all N’s liabilities (so far as covered by that provision).
- (4) But a provision for there to be single net settlement—
- (a) at the option of B, but not at the option of N, if a netting event occurs, or
 - (b) at the option of N, but not at the option of B, if a netting event occurs,
- is not to be treated as a net settlement provision for the purposes of sub-paragraph (1) (d).
- (5) For the purposes of sub-paragraph (1)—
- (a) “agreement” includes an agreement which forms part of a multi-lateral agreement, arrangement or trading facility,
 - (b) references to amounts due from N include securities provided by B to N as collateral, but only where B recognises those securities in its balance sheet or statement of financial position, and
 - (c) “a netting event occurs”—
 - (i) in relation to B, if the insolvency or bankruptcy of B gives rise to the termination of any arrangements under which any liability covered by the provision mentioned in sub-paragraph (1)(d) arises, or
 - (ii) in relation to N, if the insolvency or bankruptcy of N gives rise to the termination of any arrangements under which such a liability arises.

Textual Amendments

F29 Sch. 19 paras. 27A-27D inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 7](#)

27C Section 556 of CTA 2009 (meaning of securities and similar securities) applies for the purposes of paragraphs 27A(6) and 27B(5) as it applies for the purposes of Chapter 10 of Part 6 of that Act.

Textual Amendments

F29 Sch. 19 paras. 27A-27D inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 7](#)

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- 27D (1) The amount of B’s net settlement liabilities is to be reduced (but not below nil) by the amount of B’s net settlement assets.
- (2) “B’s net settlement liabilities” means B’s liabilities so far as they—
- (a) are covered by the provision mentioned in paragraph 27A(1)(d) or 27B(1)(d), and
 - (b) are not excluded liabilities.
- (3) “B’s net settlement assets” means the assets of—
- (a) B, or
 - (b) in a case within paragraph 27A, another member of the relevant group, so far as corresponding to N’s net settlement liabilities.
- (4) But, in a case within paragraph 27A—
- (a) if sub-paragraph (1) of this paragraph applies in relation to more than one relevant foreign bank, no part of an asset may be included in the net settlement assets of more than one of those relevant foreign banks, and
 - (b) if an asset, or part of an asset, is included for the purposes of paragraph 15U in the net settlement assets of a member of the relevant group, the asset (or part) is not to be included in B’s net settlement assets for the purposes of this paragraph.
- (5) “N’s net settlement liabilities” means N’s liabilities so far as they are covered by the provision mentioned in paragraph 27A(1)(d) or 27B(1)(d).
- (6) If B’s net settlement liabilities exceed B’s net settlement assets, and a proportion (A%) of those liabilities is long term liabilities and a proportion (C%) of those liabilities is short term liabilities, under sub-paragraph (1)—
- (a) the long term liabilities are reduced by A% of B’s net settlement assets, and
 - (b) the short term liabilities are reduced by C% of those assets.]

Textual Amendments

F29 Sch. 19 paras. 27A-27D inserted (with effect in accordance with Sch. 9 para. 35 of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [Sch. 9 para. 7](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)