

## SCHEDULES

### SCHEDULE 5

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

- 22 (1) The amendment made by paragraph 21 has effect in relation to any change in accounting standards made on or after the day on which this Act is passed.
- (2) The other amendments made by this Schedule have effect in relation to periods of account of the worldwide group ending on or after the day on which this Act is passed.