

## SCHEDULES

### SCHEDULE 5

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

- 5 In section 288 (exemption of financing income: appointment of authorised company for relevant period of account), after subsection (2) insert—
- “(2A) In subsection (2), the reference to each company to which this Chapter applies does not include a company that is a dormant company throughout the relevant period of account.”