
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 1

LOAN RELATIONSHIPS: AMENDMENTS OF PARTS 5 AND 6 OF CTA 2009

- 2 In section 306 (overview of Chapter 3 of Part 5), in subsection (2)—
- (a) before paragraph (a) insert—
 - “(za) makes provision about the matters in respect of which amounts are to be brought into account (see section 306A),”,
 - (b) in paragraph (c), for “policy” substitute “basis”, and
 - (c) for paragraph (g) substitute—
 - “(g) makes provision about cases where amounts are recognised even though companies are not, or have ceased to be, parties to loan relationships (see section 330A), and”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 2.