
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 60. (See end of Document for details)

SCHEDULES

SCHEDULE 7

LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS

PART 2

DERIVATIVE CONTRACTS: AMENDMENTS OF PART 7 OF CTA 2009

- 60 In section 594 (overview of Chapter 3 of Part 7), 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 594A),”, and
 - (b) 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 derivative contracts (see section 607A),
 - (ga) makes provision about companies moving abroad (see sections 609 and 610), and”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 60.