
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 5

CORPORATE INTEREST RESTRICTION

PART 4

COMMENCEMENT AND TRANSITIONAL PROVISION

Time limits for elections relating to financial statements of a worldwide group

- 27 (1) In section 484 of TIOPA 2010, subsection (5) (which requires the date specified in an election under subsection (3) of that section to be on or after the day on which the election is made) does not apply in relation to an election made on or before 31 March 2018.
- (2) In section 486 of that Act, subsection (5)(a) (which requires an election under that section to be made before the end-day of the new period of account) does not apply in relation to an election made on or before 31 March 2018.

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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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)