
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 3

CONSEQUENTIAL AMENDMENTS

TMA 1970

- 3 (1) In section 98 of TMA 1970 (special returns, etc), in the table in subsection (5), in the first column, the entry relating to regulations under section 283, 284, 285, 295 or 297 of TIOPA 2010 is repealed.
- (2) In consequence of sub-paragraph (1), paragraph 157(3) of Schedule 8 to TIOPA 2010 is repealed.

FA 1998

- 4 In paragraph 88 of Schedule 18 to FA 1998 (conclusiveness of amounts stated in company tax returns), at the end insert—
- “(9) Nothing in this paragraph affects the operation of any provision of Part 10 of TIOPA 2010 (corporate interest restriction).”

CTA 2009

- 5 In section A1 of CTA 2009 (overview of the Corporation Tax Acts), in subsection (2)—
- (a) omit paragraph (i), and
- (b) after paragraph (ja) insert—
- “(jb) Part 10 of that Act (corporate interest restriction).”

CTA 2010

- 6 CTA 2010 is amended as follows.
- 7 After section 937N (risk transfer schemes) insert—

“937NA Priority

For the purposes of this Part, the provisions of Part 10 of TIOPA 2010 (corporate interest restriction) are to be treated as of no effect.”

- 8 In section 938N (group mismatch schemes: priority), for paragraph (e) substitute—
- “(e) Part 10 of that Act (corporate interest restriction).”

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](#)

- 9 In section 938V (tax mismatch schemes: priority), for paragraph (d) substitute—
“(d) Part 10 of that Act (corporate interest restriction).”

TIOPA 2010: consequential renumbering

- 10 (1) In consequence of the insertion of a new Part 10 of TIOPA 2010 by Part 1 of this Schedule, the existing Part 10 of that Act becomes a new Part 11.
- (2) The following provisions of TIOPA 2010 are repealed—
- (a) the existing sections 375 and 376 (which contain powers that are no longer exercisable), and
 - (b) the existing section 381(2)(e) and (f) (which refer to those sections);
- but the repeals made by this sub-paragraph do not affect any orders made under section 375 or 376 before the passing of this Act.
- (3) As a result of the provision made by sub-paragraphs (1) and (2), the following provisions of TIOPA 2010 are renumbered as follows—
- (a) the existing section 372 becomes section 499;
 - (b) the existing section 373 becomes section 500;
 - (c) the existing section 374 becomes section 501;
 - (d) the existing section 377 becomes section 502;
 - (e) the existing section 378 becomes section 503;
 - (f) the existing section 379 becomes section 504;
 - (g) the existing section 380 becomes section 505;
 - (h) the existing section 381 becomes section 506;
 - (i) the existing section 382 becomes section 507.
- (4) Consequently—
- (a) in section 287(2A) of TCGA 1992, for “372” substitute “ 499 ”;
 - (b) in section 1014(2)(fa) of ITA 2007, for “372” substitute “ 499 ”;
 - (c) in section 1171(2)(f) of CTA 2010, for “372” substitute “ 499 ”;
 - (d) in section 1 of TIOPA 2010—
 - (i) in subsection (4), for “10” substitute “ 11 ”;
 - (ii) in subsection (5), for “373” substitute “ 500 ”;
 - (e) in section 381(2) of TIOPA 2010—
 - (i) in paragraph (a), for “372” substitute “ 499 ”;
 - (ii) in paragraph (b), for “373” substitute “ 500 ”;
 - (iii) in paragraph (d), for “374” substitute “ 501 ”;
 - (iv) in paragraph (g), for “377(2) and (3)” substitute “ 502(2) and (3) ”;
 - (v) in paragraph (h), for “380” substitute “ 505 ”;
 - (vi) in paragraph (i), for “382” substitute “ 507 ”.
- (5) In section 379(1) and (2) of TIOPA 2010 (index of defined expressions), for “8” substitute “ 10 ”.

TIOPA 2010: repeal of Part 7

- 11 (1) Part 7 of TIOPA 2010 (tax treatment of financing costs and income) is repealed; and accordingly the following provisions of that Act are also repealed—
- (a) section 1(1)(d) (overview);

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

- (b) in Schedule 9, Part 7 (transitional provision);
 - (c) in Schedule 11, Part 5 (index of defined expressions).
- (2) In consequence of sub-paragraph (1), the following enactments (which amend provisions repealed by that sub-paragraph) are repealed—
- (a) in F(No.3)A 2010, section 11 and Schedule 5;
 - (b) in FA 2011, in Schedule 13, paragraphs 29 and 30;
 - (c) in FA 2012—
 - (i) section 31 and Schedule 5;
 - (ii) in Schedule 16, paragraphs 242 and 243(a);
 - (iii) in Schedule 20, paragraphs 43 to 45;
 - (d) in FA 2013, section 44;
 - (e) in FA 2014, section 39.
- (3) The following regulations were made under powers contained in Part 7 of TIOPA 2010 and are therefore revoked by virtue of sub-paragraph (1)—
- (a) the Corporation Tax (Financing Costs and Income) Regulations 2009 (S.I. 2009/3173);
 - (b) the Corporation Tax (Tax Treatment of Financing Costs and Income) (Acceptable Financial Statements) Regulations 2009 (S.I. 2009/3217);
 - (c) the Corporation Tax (Exclusion from Short-Term Loan Relationships) Regulations 2009 (S.I. 2009/3313);
 - (d) the Tax Treatment of Financing Costs and Income (Available Amount) Regulations 2010 (S.I. 2010/2929);
 - (e) the Tax Treatment of Financing Costs and Income (Correction of Mismatches) Regulations 2010 (S.I. 2010/3025);
 - (f) the Taxation (International and Other Provisions) Act 2010 (Part 7) (Amendment) Regulations 2012 (S.I. 2012/3045);
 - (g) the Tax Treatment of Financing Costs and Income (Correction of Mismatches: Partnerships and Pensions) Regulations 2012 (S.I. 2012/3111);
 - (h) the Tax Treatment of Financing Costs and Income (Excluded Schemes) Regulations 2013 (S.I. 2013/2892);
 - (i) the Tax Treatment of Financing Costs and Income (Change of Accounting Standards: Investment Entities) Regulations 2015 (S.I. 2015/662).

TIOPA 2010: other amendments

- 12 TIOPA 2010 is amended as follows.
- 13 In section 1 (overview of Act), in subsection (1)—
- (a) omit the “and” at the end of paragraph (d), and
 - (b) after paragraph (e) insert—
 - “(f) Part 9A (controlled foreign companies), and
 - (g) Part 10 (corporate interest restriction).”
- 14 In section 155 (transfer pricing: “potential advantage” in relation to United Kingdom taxation), in subsection (6), for paragraph (a) substitute—
- “(a) Part 10 (corporate interest restriction).”
- 15 In section 157 (direct participation), in subsection (1)—
- (a) omit the “and” at the end of paragraph (c), and

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

- (b) after paragraph (d) insert “, and
 - (e) in Part 10, section 463(4).”
- 16 In section 159 (indirect participation: potential direct participant), in subsection (1)
-
- (a) omit the “and” at the end of paragraph (c), and
 - (b) after paragraph (d) insert “, and
 - (e) in Part 10, section 463(4).”
- 17 In section 160 (indirect participation: one of several major participants), in subsection (1)—
- (a) omit the “and” at the end of paragraph (c), and
 - (b) after paragraph (d) insert “, and
 - (e) in Part 10, section 463(4).”
- 18 In section 259CB (financial instruments: hybrid or otherwise impermissible deduction/non-inclusion mismatches and their extent), in subsection (6), for paragraph (e) substitute—
- “(e) Part 10 (corporate interest restriction).”
- 19 In section 259DC (hybrid transfer deduction/non-inclusion mismatches and their extent), in subsection (5), for paragraph (d) substitute—
- “(d) Part 10 (corporate interest restriction).”
- 20 After section 259NE (treatment of a person who is a member of a partnership) insert—

“Priority

259NEA Priority

For the purposes of this Part, the provisions of Part 10 (corporate interest restriction) are to be treated as of no effect.”

- 21 (1) Chapter 3 of Part 9A (CFCs: the CFC charge gateway) is amended as follows.
- (2) In section 371CE (which makes provision for determining whether Chapter 6 of Part 9A applies)—
- (a) in subsection (2)(a), after “period” insert “ (see section 371CEA) ”, and
 - (b) omit subsections (4) and (5).
- (3) After section 371CE insert—

“371CEA Section 371CE: meaning of “group treasury company”

- (1) This section makes provision for determining whether the CFC is a group treasury company in the accounting period for the purposes of section 371CE.
- (2) The CFC is a group treasury company in the accounting period if—
 - (a) it is a member of a worldwide group in relation to a period of account in which the accounting period wholly or partly falls,
 - (b) throughout the accounting period—

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

- (i) all, or substantially all, of the activities undertaken by it consist of treasury activities undertaken for the group, and
 - (ii) all, or substantially all, of its assets and liabilities relate to such activities, and
 - (c) at least 90% of its relevant income for the accounting period is group treasury revenue.
 - (3) For the purposes of this section a company undertakes treasury activities for the group if it does one or more of the following in relation to, or on behalf of, the group or any of its members—
 - (a) managing surplus deposits of money or overdrafts,
 - (b) making or receiving deposits of money,
 - (c) lending money,
 - (d) subscribing for or holding shares in a company which is a UK group company undertaking treasury activities for the group at least 90% of whose relevant income is group treasury revenue for its relevant accounting period,
 - (e) investing in debt securities, and
 - (f) hedging assets, liabilities, income or expenses.
 - (4) For the purposes of this section “group treasury revenue”, in relation to a company, means revenue—
 - (a) arising from the treasury activities that the company undertakes for the group, and
 - (b) accounted for as such under generally accepted accounting practice, before any deduction (whether for expenses or otherwise).
 - (5) But revenue consisting of a dividend or other distribution is not group treasury revenue of the company unless it is from a company that meets the conditions in subsection (3)(d).
 - (6) In this section—
 - “debt security” has the same meaning as in the Handbook made by the Financial Conduct Authority or Prudential Regulation Authority under the Financial Services and Markets Act 2000 (as the Handbook in question has effect from time to time),
 - “period of account” has the same meaning as in Part 10,
 - “relevant accounting period” has the same meaning as in Part 10,
 - “relevant income”, in relation to a company, means income—
 - (a) arising from the activities of the company, and
 - (b) accounted for as such under generally accepted accounting practice, before any deduction (whether for expenses or otherwise),
 - “UK group company” has the same meaning as in Part 10, and
 - “worldwide group” has the same meaning as in Part 10.”
 - (4) In consequence of the amendments made by this paragraph, in Schedule 47 to FA 2013, omit paragraph 17.
- 22 (1) Chapter 9 of Part 9A (CFCs: exemption for profits from qualifying loan relationships) is amended as follows.

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](#)

(2) For section 371IE substitute—

“371IE The “matched interest profits” exemption

- (1) This section applies if—
- (a) there are profits of qualifying loan relationships which are not exempt after sections 371IB and 371ID have been applied to each qualifying loan relationship,
 - (b) the relevant corporation tax accounting period (as defined in section 371BC(3)) of company C is a relevant accounting period of it in relation to a period of account of a worldwide group,
 - (c) the CFC's accounting period ends in that period of account, and
 - (d) apart from this section, the profits mentioned in paragraph (a) would be included in the chargeable profits of the CFC.
- (2) In this section “the matched interest profits” means so much of the profits mentioned in subsection (1)(a) as remain after excluded credits and excluded debits are left out of account.
- (3) If the aggregate net tax-interest expense of the group for the period is nil, all of the matched interest profits are exempt.
- (4) Otherwise, there is a more limited exemption if the relevant proportion of the matched interest profits apportioned to C or other relevant chargeable companies exceeds the aggregate net tax-interest expense of the group for the period.
- (5) For the purposes of this section “the relevant proportion of the matched interest profits apportioned to C or other relevant chargeable companies” is determined as follows.
- Step 1* For each relevant chargeable company (including C) determine the percentage (P%) of the CFC's chargeable profits that are apportioned to the company under step 5 of section 371BC(1).
- Step 2* For each relevant chargeable company (including C) multiply P% by the matched interest profits.
- Step 3* The sum of the amounts for each company found under step 2 is “the relevant proportion of the matched interest profits apportioned to C or other relevant chargeable companies”.
- (6) For the purposes of this section a company is a relevant chargeable company if the relevant corporation tax accounting period of the company is a relevant accounting period in relation to the period of account of the group.
- (7) The limited exemption is given effect by treating the matched interest profits as equal to the amount found by multiplying the amount that they would otherwise be by—

$$\frac{E}{\text{RPMIP}}$$

where—

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](#)

E is the amount of the excess mentioned in subsection (4), and

RPMIP is the relevant proportion of the matched interest profits apportioned to C or other relevant chargeable companies.

(8) For the purposes of this section the aggregate net tax-interest expense of a worldwide group for a period of account is determined in accordance with Part 10 (corporate interest restriction) but without regard to debits, credits or other amounts arising from—

- (a) banking business carried on by a company within the charge to corporation tax, or
- (b) insurance business carried on by a company within the charge to corporation tax.

(9) For the purposes of this section—

“excluded credit” has the meaning given by section 386(3),
“excluded debit” has the meaning given by section 383(3), and
“period of account”, “relevant accounting period” and
“worldwide group” have the same meanings as in Part 10.”

(3) In section 371IJ (claims), in subsection (6), for “the tested income amount or the tested expense amount mentioned in section 371IE(2)” substitute “ the aggregate net tax-interest expense that is mentioned in section 371IE ”.

23 (1) Chapter 19 of Part 9A (CFCs: assumed taxable total profits, assumed total profits and the corporation tax assumptions) is amended as follows.

(2) In section 371SL (group relief etc), at the end insert—

“(4) This section is subject to section 371SLA (corporate interest restriction).”

(3) After section 371SL insert—

“371SLA Corporate interest restriction

(1) This section applies for the purpose of applying Part 10 (corporate interest restriction).

(2) Assume—

- (a) that the CFC is a member of a worldwide group for a period of account of which it would be a member if section 371SL were ignored, and
- (b) that the CFC is the only UK group company in the period (within the meaning of that Part).

(3) Assume also that Part 10 applies as if subsections (2) and (3) of section 392 (interest capacity of the group: the de minimis amount) were omitted.”

24 In Schedule 11, at the end insert—

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](#)

“PART 7

CORPORATE INTEREST RESTRICTION: INDEX OF DEFINED EXPRESSIONS USED IN PART 10

abbreviated interest restriction return (in Part 10)	paragraph 20 of Schedule 7A
abbreviated return election (in Part 10)	paragraph 19 of Schedule 7A
accounting period (in Part 10)	Chapter 2 of Part 2 of CTA 2009 (applied by section 1119 of CTA 2010)
adjusted net group-interest expense of a worldwide group (in Part 10)	section 413
aggregate net tax-interest expense of a worldwide group (in Part 10)	section 390
aggregate net tax-interest income of a worldwide group (in Part 10)	section 390
aggregate tax-EBITDA of a worldwide group (in Part 10)	section 405
allocated reactivation of company for period of account (in Part 10)	paragraph 25 of Schedule 7A
allowable loss (in Part 10)	TCGA 1992 (applied by section 1119 of CTA 2010)
associated (in Chapter 8 of Part 10)	section 449(2)
amount available for reactivation of company in period of account (in Part 10)	paragraph 26 of Schedule 7A
available, in relation to interest allowance (in Chapter 4 of Part 10)	section 393
balance sheet (in Chapter 8 of Part 10)	section 449(1)
chargeable gain (in Part 10)	TCGA 1992 (applied by section 1119 of CTA 2010)
the Commissioners (in Part 10)	section 494(1)
company (in Part 10)	section 1121 of CTA 2010
company tax return (in Schedule 7A)	paragraph 73 of Schedule 7A

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](#)

consenting company (in Part 10)	paragraph 10 of Schedule 7A
consolidated partnership (in Part 10)	section 430
consolidated subsidiary of another entity (in Part 10)	section 475
derivative contract (in Part 10)	Part 7 of CTA 2009 (applied by section 1119 of CTA 2010)
disallowed, in relation to tax-interest expense amount (in Part 10)	section 378
drawn up on acceptable principles, in relation to financial statements (in Chapter 11 of Part 10)	section 481
fair value accounting (in Part 10)	section 494(1)
fair value (in Part 10)	section 494(1)
filing date, in relation to a period of account of a worldwide group (in Part 10)	paragraph 7(5) of Schedule 7A
finance lease (in Part 10)	section 494(1)
financial asset (in Chapter 8 of Part 10)	section 449(1)
financial statements of a worldwide group (in Part 10)	section 479
fixed ratio method (in Part 10)	section 397
for accounting purposes (in Part 10)	section 1127(4) of CTA 2010
full interest restriction return (in Part 10)	paragraph 20 of Schedule 7A
generally accepted accounting practice (in Part 10)	section 1127(1) and (3) of CTA 2010
group-EBITDA (chargeable gains) election (in Part 10)	paragraph 15 of Schedule 7A
group ratio election (in Part 10)	paragraph 13 of Schedule 7A
group ratio (blended) election (in Part 10)	paragraph 14 of Schedule 7A
group ratio method (in Part 10)	section 398
group ratio percentage (in Part 10)	section 399
IAS financial statements (in Part 10)	section 488
impairment loss (in Part 10)	section 391
income (in Part 10)	section 1119 of CTA 2010
insurance company (in Part 10)	section 141 of FA 2012

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](#)

interest allowance of a worldwide group (in Part 10)	section 396
interest allowance (alternative calculation) election (in Part 10)	paragraph 16 of Schedule 7A
interest allowance (consolidated partnerships) election (in Part 10)	paragraph 18 of Schedule 7A
interest allowance (non-consolidated investment) election (in Part 10)	paragraph 17 of Schedule 7A
interest capacity of a worldwide group (in Part 10)	section 392
interest reactivation cap of a worldwide group (in Part 10)	section 373
interest restriction return (in Part 10)	section 494(1)
international accounting standards (in Part 10)	section 1127(5) of CTA 2010
investor in a worldwide group (in Part 10)	section 404
loan relationship (in Part 10)	Part 5 of CTA 2009 (applied by section 1119 of CTA 2010)
loan relationships or other financing arrangements (in Chapter 8 of Part 10)	section 449(1)
local authority (in Part 10)	section 1130 of CTA 2010
local authority association (in Part 10)	section 1131 of CTA 2010
member of a worldwide group (in Part 10)	section 473(4)(a)
multi-company worldwide group (in Part 10)	section 473(4)(d)
net group-interest expense of a worldwide group (in Part 10)	section 410
net tax-interest expense of a company (in Part 10)	section 389
net tax-interest income of a company (in Part 10)	section 389
non-consenting company (in Part 10)	paragraph 10 of Schedule 7A
non-consolidated associate of a worldwide group (in Part 10)	section 429
non-consolidated subsidiary of an entity (in Part 10)	section 475
notice (in Part 10)	section 1119 of CTA 2010
party to a loan relationship (in Part 10)	section 494(2)
period of account of a worldwide group (in Part 10)	section 480
profit before tax, of a worldwide group (in Chapter 7 of Part 10)	section 416
pro-rata share of company (of total disallowed amount) (in Part 10)	paragraph 23 of Schedule 7A

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](#)

pro-rata share of accounting period (of total disallowed amount) (in Part 10)	paragraph 24 of Schedule 7A
provision (in relation to a public infrastructure asset) (in Chapter 8 of Part 10)	section 436
public infrastructure asset (in Chapter 8 of Part 10)	section 436
qualifying charitable donation (in Part 10)	Part 6 of CTA 2010 (applied by section 1119 of CTA 2010)
qualifying infrastructure company (in Chapter 8 of Part 10)	section 433
qualifying infrastructure activity (in Chapter 8 of Part 10)	section 436
qualifying net group-interest expense of a worldwide group (in Part 10)	section 414
recognised, in financial statements (in Part 10)	section 489
recognised stock exchange (in Part 10)	section 1137 of CTA 2010
registered pension scheme (in Part 10)	section 150(2) of FA 2004 (applied by section 1119 of CTA 2010)
related party (in Part 10)	sections 462 to 472
related party investor (in Part 10)	section 404
relevant asset (in Chapter 7 of Part 10)	section 417
relevant accounting period (in Part 10)	section 490
relevant expense amount (in Chapter 7 of Part 10)	section 411
relevant income amount (in Chapter 7 of Part 10)	section 411
relevant public body (in Part 10)	section 491
reporting company (in Part 10)	section 494(1)
the return period (in Part 10)	section 494(1)
service concession agreement (in Part 10)	section 494(1)
share, of an investor in a worldwide group (in Part 10)	section 404
single-company worldwide group (in Part 10)	section 473(4)(c)
subject to interest reactivations (in Part 10)	section 373
subject to interest restrictions (in Part 10)	section 373
tax (in Part 10)	section 1119 of CTA 2010
tax-EBITDA of a company (in Part 10)	section 406

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](#)

tax-interest expense amount of a company (in Part 10)	section 382
tax-interest income amount of a company (in Part 10)	section 385
trade (in Part 10)	section 1119 of CTA 2010
total disallowed amount of a worldwide group (in Part 10)	section 373
UK generally accepted accounting practice (in Part 10)	section 1127(2) of CTA 2010
UK group company (in Part 10)	section 492
UK property business (in Part 10)	Chapter 2 of Part 4 of CTA 2009 (applied by section 1119 of CTA 2010)
the UK sector of the continental shelf (in Chapter 8 of Part 10)	section 449(1)
the ultimate parent, of a worldwide group (in Part 10)	section 473(4)(b)
unexpired (in Chapter 4 of Part 10)	section 395
United Kingdom (in Part 10)	section 1170 of CTA 2010
used (in Chapter 4 of Part 10)	section 394
within the charge to corporation tax (in Part 10)	section 1167 of CTA 2010
wholly-owned subsidiary (in Part 10)	section 494(1)
a worldwide group (in Part 10)	section 473”

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.

[View outstanding changes](#)

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\(a\)](#)