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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Public infrastructure. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 11

#### CORPORATE INTEREST RESTRICTION

##### *Public infrastructure*

- 12 In section 433 (meaning of “qualifying infrastructure company”), in subsection (5), after paragraph (c) insert—
- “(ca) assets held for the purposes of a pension scheme under which benefits are provided to, or in respect of, persons employed for the purpose of the carrying on of qualifying infrastructure activities by the company or another associated qualifying infrastructure company,
  - (cb) assets in respect of deferred tax so far as attributable to qualifying infrastructure activities carried on by the company or another associated qualifying infrastructure company.”.
- 13 In section 439 (exemption in respect of certain pre-13 May 2016 loan relationships), in subsection (3), after paragraph (b) insert—
- “, but ignoring amounts that represent the reimbursement of expenses incurred by C or the other company.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:  
Public infrastructure.