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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2019, Cross  
Heading: Tax-interest amounts: amounts capitalised in intangible fixed assets. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 11

#### CORPORATE INTEREST RESTRICTION

*Tax-interest amounts: amounts capitalised in intangible fixed assets*

2 In Chapter 3 (tax-interest amounts), after section 391 insert—

**“391A Amounts capitalised in carrying value of intangible fixed assets**

In determining for the purposes of this Part whether an amount is a tax-interest expense amount or tax-interest income amount, section 906(1) of CTA 2009 (priority of intangible fixed asset rules) does not apply in respect of any matter which may be brought into account in accordance with Part 5 or 7 of that Act.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Tax-interest amounts: amounts capitalised in intangible fixed assets.