
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 30. (See end of Document for details)

SCHEDULES

SCHEDULE 3

CORPORATE INTEREST RESTRICTION ETC.

PART 3

PARTS 1 AND 2: COMMENCEMENT AND TRANSITIONAL PROVISION

30 Except as provided in paragraphs 31 to 35, the amendments made by Parts 1 and 2 of this Schedule have effect for periods of account of worldwide groups that begin on or after 1 April 2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 30.