HMRC - CFM95000 - Interest Restriction

We are currently in the process of migrating the Corporate Interest Restriction (CIR) guidance to the CFM. As this is a work in progress, currently not all pages are available within the CFM. Please continue to use the existing CIR guidance that can be accessed at:

https://www.gov.uk/government/publications/corporate-interest-restriction-draft-guidance

We will remove this message once the CIR guidance is fully transitioned into this manual.

This guidance reflects the legislation as amended by Finance (No.2) Bill 2017 -19, which at the time of publication in February 2018 has not recieved royal assent.

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