HMRC - CFM95200 - Interest Restriction: Core Rules

CFM95210 Core rules: summary of the rules - the company and the group

CFM95220 Core rules: interest capacity, allowances and disallowances

CFM95230 Core rules: the fixed ratio method

CFM95240 Interest restriction: core rules: the group ratio method

CFM95250 Core rules: carry forward and reactivations

CFM95260 Interest restriction: core rules: special rules

CFM95270 Interest restriction: core rules: transitional Rules

CFM95280 Interest restriction: core rules: administration

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