HMRC - CFM98200 - Interest Restriction: Carry Forward Rules

CFM98210 Carry forward rules: introduction

CFM98220 Carry forward rules: terminology

CFM98230 Carry forward rules: carry forward of interest disallowance

CFM98240 Carry forward rules: use and time-expiry of brought forward interest allowance

CFM98250 Carry forward rules: excess debt cap

Previous page

Next page