# INTM550100: Hybrids: Introduction: Hybrid and other mismatch structures within Part 6A

To help in identifying the appropriate part of the hybrid mismatch legislation and guidance, the following diagrams provide illustrative and simplified examples of the main types of hybrid and other mismatch structures to which the rules in each of the main Chapters of the legislation apply.

## Chapter 3 – D/NI mismatch – Financial Instruments



## Chapter 4 – D/NI mismatch – Hybrid Transfers



## Chapter 5 – D/NI mismatch - Hybrid Payer



## Chapter 6 – D/NI mismatch – UK PE of Multinational



## Chapter 7 – D/NI mismatch – Hybrid Payee



## Chapter 8 – D/NI mismatch – Multinational Payee



## Chapter 9 – DD mismatch – Hybrid Entity



## Chapter 10 – DD mismatch – Dual Territory



## Chapter 10 – DD mismatch – Multinational



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