



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

CHAPTER 3

NORTHERN IRELAND RATE APPLIED TO NORTHERN IRELAND PROFITS AND LOSSES]

Loss relief in relation to Northern Ireland profits and losses: section 45

^{F1}357JD Availability of relief

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Textual Amendments

F1 Ss. 357JB, 357JC substituted for ss. 357JB-357JE (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 4 para. 95](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 357JD.