S C H E D U L E S

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Corporation Tax Act 2009

209   In section 1288(4) (unpaid remuneration)—

(a)   in paragraph (a), after "business)," insert "including as applied by section 82 of FA 2012", and

(b)   omit paragraph (b) (together with the "and" before it).