
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

RELIEF FOR CARRIED-FORWARD LOSSES

PART 11

MINOR AND CONSEQUENTIAL AMENDMENTS

CTA 2009

- 130 (1) Section 364 (group relief claims involving impaired or released consortium debts) is amended as follows.
- (2) In subsection (4) at the end insert “, and
- “group relief” means—
- (a) group relief under Part 5 of CTA 2010 (see section 97(2) of that Act), and
 - (b) group relief for carried-forward losses under Part 5A of CTA 2010 (see section 188AA(4) of that Act).”
- (3) In subsection (5) for “or 144” substitute “, 144 or 188DH”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)