
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 174 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made 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 2010

174 (1) Schedule 4 (index of defined expressions) is amended as follows.

(2) At the appropriate places insert—

“the claimant company (in Part 5A)	section 188FD”
“the claim period (in Part 5A)	section 188FD”
“company (in Part 5A)	section 188FD”
““group relief for carried-forward losses”	section 188AA(4)”
“holding company (in Part 5A)	section 188FC(2)”
“member of a consortium (in Part 5A)	section 153(2) (applied by section 188FB)”
“member of the same group of companies (in Part 5A)	section 152 (applied by section 188FB)”
“owned by a consortium (in Part 5A)	section 153(1) and (3) (applied by section 188FB)”
“profits (in Part 5A)	section 188FD”
““the specified loss-making period” (in Part 5A)	section 188FD”
“75% subsidiary (in Part 5A)	section 151 (applied by section 188FB)”

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“the surrenderable amounts (in Part 5A)	section 188FD”
“the surrendering company (in Part 5A)	section 188FD”
“the surrender period (in Part 5A)	section 188FD”
“trade (in Part 5A)	section 188FD”
“trading company (in Part 5A)	section 188FC(1)”

(3) In the entry for “75% subsidiary (except in Part 5)” after “Part 5” insert “ and Part 5A ”.

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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\(a\)](#)